COOK COUNTY
ILLINOIS

Comprehensive Annual Financial Report

For The Year Ended November 30, 2017

Toni Preckwinkle
President
Cook County
Board of Commissioners

Ammar Rizki
Chief Financial Officer

Lawrence L. Wilson, CPA
Comptroller

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COOK COUNTY
CHICAGO, ILLINOIS

Comprehensive Annual Financial Report

For the year ended November 30, 2017

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, 2017

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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

RICHARD R. BOYKIN

JOHN P. DALEY

JOHN A. FRITCHEY

BRIDGET GAINER

JESUS G. GARCIA

SEAN M. MORRISON

GREGG GOSLIN

STANLEY MOORE

EDWARD M. MOODY

LUIS ARROYO JR.

TIMOTHY O. SCHNEIDER

PETER N. SILVESTRI

DEBORAH SIMS

DENNIS DEER

LARRY SUFFREDIN

JEFFREY R. TOBOLSKI

Ammar Rizki
Chief Financial Officer

Lawrence L. Wilson
Comptroller

TONI PRECKWINKLE
PRESIDENT
Cook County Board
of Commissioners

RICHARD R. BOYKIN
1st District

DENNIS DEER
2nd District

JERRY BUTLER
3rd District

STANLEY MOORE
4th District

DEBORAH SIMS
5th District

EDWARD M. MOODY
6th District

JESUS G. GARCIA
7th District

LUIS ARROYO JR.
8th District

PETER N. SILVESTRI
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

JOHN A. FRITCHEY
12th District

LARRY SUFFREDIN
13th District

GREGG GOSLIN
14th District

TIMOTHY O. SCHNEIDER
15th District

JEFFREY R. TOBOLSKI
16th District

SEAN M. MORRISON
17th District

Bureau of Finance | Office of the Chief Financial Officer
AMMAR M. RIZKI
CHIEF FINANCIAL OFFICER
118 N. CLARK STREET • Chicago, Illinois 60602 • (312) 603-6846

May 31, 2018

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, 2017. 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. The County's financial management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. 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 internal control structure is designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

The independent auditor's 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 2017 audit of the basic financial statements was performed, and an unmodified audit opinion was issued by the certified public accounting firm of RSM US LLP.

In addition to meeting the requirements set forth, an additional audit designed to meet the requirements of the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance)* is performed annually.

The County has prepared the CAFR in accordance with accounting principles generally accepted in the United States of America ("GAAP"). GAAP requires 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 General Assembly 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 was estimated at 5,203,499 as of July 1, 2016 making it the second most populous county in the United States.

Within the County, there are 134 municipalities, (including the City of Chicago [the "City"], also including the City of Elmhurst which lies partially in Cook County but has no taxable value in Cook), 29 townships, 223 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.

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; however, the Illinois constitution contains a provision that limits the maturity of County debt payable from ad valorem property taxation to 40 years.

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 property taxes, and maintenance of certain highways.

Protection of Persons and Property ("Public Safety Fund"). Protection of persons and property consists of the operation of the Circuit Court of Cook County, prosecution of persons charged with criminal offenses, and other activities of the State's Attorney's Office, operation of the County Jail (including Cermak Hospital, which serves inmates), operation of a Sheriff's police department, and other costs, such as those associated with facilities, highways, and administration. 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.

Public Health in the form of Cook County Health and Hospitals Systems ("CCHHS" or "Health Fund") Cook County Health & Hospitals System (CCHHS) serves as the safety net for health care in Chicago and suburban Cook County. CCHHS is comprised of two Joint Commission-accredited hospitals, Stroger and Provident, more than a dozen community health centers, the Ruth M. Rothstein Core Center, a primary care center for patients with HIV and other infectious diseases, the Cook County Department of Public Health and Cermak Health Services, which provides primary and specialty care to individuals at the Cook County Jail and the Juvenile Temporary Detention Center, and CountyCare, a managed Medicaid health plan with more than 290,000 members in FY2017.

CCHHS cares for more than 300,000 unique patients each year with a commitment to providing comprehensive, compassionate and high quality care. CCHHS's flagship 450-bed John H. Stroger Jr. Hospital provides nationally-certified stroke, oncology and burn care and has centers of excellence in emergency medicine, infectious disease, endocrinology and others. The nation's first comprehensive trauma unit opened at Cook County Hospital in 1966. CCHHS' emergency department saw over 140,000 visits in FY2017.

In fiscal year 2008, a new independent CCHHS Board was created by the Cook County Board of Commissioners to provide oversight of health care operations, and in May 2010, the Cook County Board of Commissioners voted to make the CCHHS Board permanent. The CCHHS Board is accountable to the Cook County Board of Commissioners.

In Fiscal Year 2017, the CCHHS Strategic Plan, Impact 2020, was approved by the Cook County Board of Commissioners. Impact 2020 affirms CCHHS Board and Management focus on transforming the provision of health care in Cook County by promoting community-based primary and preventive care, developing a robust, collaborative health plan and enhancing the patient experience.

General Government Services ("Corporate Fund"). The Corporate Fund includes County revenues and expenditures for government management and supporting services, control of environment, certain operating costs related to 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 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 to the Department of Budget and Management Services ("DBMS") based on criteria established by Ordinance of the Cook County Board of Commissioners in the format and timeframe as proscribed by the Director of DBMS. Meetings are then held by the President of the County Board, or her designee the Budget Director, 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 Budget Director.

The Executive Budget Recommendation, as approved by the President of the County Board, is submitted to the Cook County Board and subsequently referred to the Committee on Finance, which in turn holds hearings involving each department. The Committee on Finance makes available 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 proposed and approved or denied 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.

In 2017, a combined General and Health Fund preliminary forecasted budget deficit of $174.3 million was addressed through personnel cost reductions, non-personnel reductions, management initiatives, and revenue increases. Notably, the County proposed and passed a one cent per fluid ounce tax on Sweetened Beverages to close the gap on a budgetary basis.

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 the third largest metropolitan area in the nation after Los Angeles and New York. 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 most recent data from the US Bureau of Economic Analysis available is for 2016 and shows the County's median household income of $56,669 versus the State average of $ 51,679 and the national average of $49,204.

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 one of the world's strongest transportation networks including being served by O'Hare International Airport (ranked fourth worldwide and second in the United States in 2015 in terms of total passengers), being the only region served by the six largest freight railroad companies in the country, having two ports capable of handling ocean-going vessels, serving more freight container traffic than any other city in the western hemisphere, and having a convergence of several interstate highways. 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, University of Chicago, Northwestern Memorial Healthcare, J.P. Morgan Chase & Co., United Continental Holdings Inc., Healthcare Service Corporation, Walgreens Boots Alliance, Inc., Presence Health, Abbott Laboratories and Northwestern University.

The County's unemployment rate in October 2017 was 5.1%, compared with 4.9% for the State and 4.1% for the nation in the same period.

DEBT ADMINISTRATION AND BOND RATINGS

The County continues to have 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 had roughly $3.3 billion in bonded indebtedness at the end of Fiscal Year 2017, comprised of both fixed rate and variable rate General Obligation Bonds and a smaller amount of fixed rate Sales Tax Revenue Bonds.

The County's underlying rating on its general obligation bonds is currently A2/AA-/A+ - from Moody's Investors Service, S&P Global Ratings and Fitch Ratings, respectively. Moody's and Fitch currently maintain stable outlooks on their respective ratings; however, S&P currently has a negative outlook on their rating for the County. The County Sales Tax Revenue Bonds are rated AAA by S&P Global Ratings.

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

County Sales Tax

In 2011, the County Board passed an ordinance amendment to the Cook County Home Rule County Retail Occupation Tax Ordinance and the Cook County Home Rule Service Occupation Tax Ordinance (together, the "Home Rule Sales Tax") to roll back the Home Rule Sales Tax from 1.25 percent to 0.75 percent over two different dates. The first change reduced the rate by 0.25 percent on January 1, 2012 and the second reduction of 0.25 percent occurred on January 1, 2013. The County made key reductions in operating appropriations from 2011 to 2015 to compensate for the reduction in revenue, in addition to securing additional funding for the CCHHS via federal reimbursement under the Affordable Care Act.

However, by 2015 the unfunded liabilities at the County Employees' and Officers' Annuity and Benefit Fund of Cook County ("Pension Fund"), along with the debt service costs associated with legacy bonded indebtedness, continued to grow at an accelerated rate. In addition, the County's highway and transportation infrastructure also required funding to ensure unmet needs were addressed.

Therefore, on July 15, 2015, the County Board passed an ordinance amendment to the Home Rule County Retailer's Occupation Tax Law that increased it from 0.75 percent to 1.75 percent. The change was effective on January 1, 2016, with the first revenue received in April, 2016. This increase was budgeted to raise $305 million of additional revenues in the 2016 budget and projected to generate $474 million of additional revenues in 2017 and, pursuant to an accompanying non-binding resolution, the County board expressed its intention that proceeds of the new tax would be allocated to address the County's and the Pension Fund's legacy liability costs and infrastructure funding needs.

Performance Management

Performance Management by the constituent departments and offices of Cook County are governed by Article X of the Cook County Code (PERFORMANCE BASED MANAGEMENT AND BUDGETING). This article was revised significantly on June 29, 2016 to create a new process for the submission of performance data. Much of the previous language related to STAR ("Set Targets, Achieve Results") reporting was deleted and replaced by sections requiring data directly related to the new scheme of budgeted administrative units described as "programs." This data submission was to take the form of an Annual Report defined in Article X as "Within 45 days of Fiscal Year end, each County Department and Agency shall prepare an Annual Report in a form and manner as described by the Budget Director wherein the Department or Agency shall provide year-end values for the data for its performance metrics included as part of its annual Budget Request" (Sec. 2-936).

This report is updated twice during the Budget process. Once, as part of the preliminary forecast submission which is generally submitted near the end of May and once more per ordinance "as of a date no greater than 30 days prior to the date of the submission of the Budget Request" (Article X, Sec. 2-934. - Annual Budget Request Preparation and Submissions) generally sometime in the month of August. In addition to this performance management data submission Offices under the President ("OUP") continue to participate in the STAR performance management process. OUP update their data monthly in the County's "QuickScore" performance management software and report out regularly in STAR performance management sessions.

Economic Development

The County continues to play an increasing role in regional economic development through its leadership in the Chicago Regional Growth Initiative ("CRGI"). In 2017 CRGI evolved into a nonprofit entity, the Chicago Regional Growth Corporation ("CRGC") to provide a permanent platform for regional economic development efforts. During the year CRGI finalized its Foreign Direct Investment plan which CRGC will implement along with Metro Chicago Exports. The County leads the Chicago Metro Metal Consortium which continued to expand and deepen its impact.

The County utilizes its programs to leverage additional local investments. Each year the Bureau of Economic Development assists over 70 businesses to expand or relocate which leverages additional private investment as well as job creation and retention. Our investments in real estate and community infrastructure further leverage investment in neglected areas boosting the economic value of properties and attracting resources to enhance community development.

INDEPENDENT AUDIT

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

In addition to the fiscal 2017 County basic financial statements, RSM US LLP 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 auditing standards generally accepted in the United States of America and received unmodified opinions.

Copies of each audit report, including the schedule of expenditures of federal awards, findings and recommendations, and the auditor's report on internal control and compliance with applicable laws and regulations, are included in separate annual audit reports and, may be obtained from the Comptroller's Office, Cook County Building, 118 N. Clark Street, Room 500, Chicago, Illinois 60602.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to Cook County for its comprehensive annual financial report ("CAFR") for the fiscal year ended November 30, 2016. This was the fourth consecutive year that the County has achieved this prestigious award, with the most previous such prior award in 2001. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable program requirements.

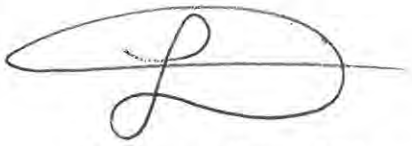
A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another such certificate.

The County also received the GFOA's Distinguished Budget Presentation Award for its fiscal year 2017 annual budget document. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

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 staff, the staff of the certified public accounting firms of RSM US LLP, Washington, Pittman & McKeever, Prado & Renteria, Legacy Professionals LLP, Baker Tilly Virchow Krause LLP and the staff of the County Auditor for making this report possible. Credit also is due to the President and the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Cook County's finances.

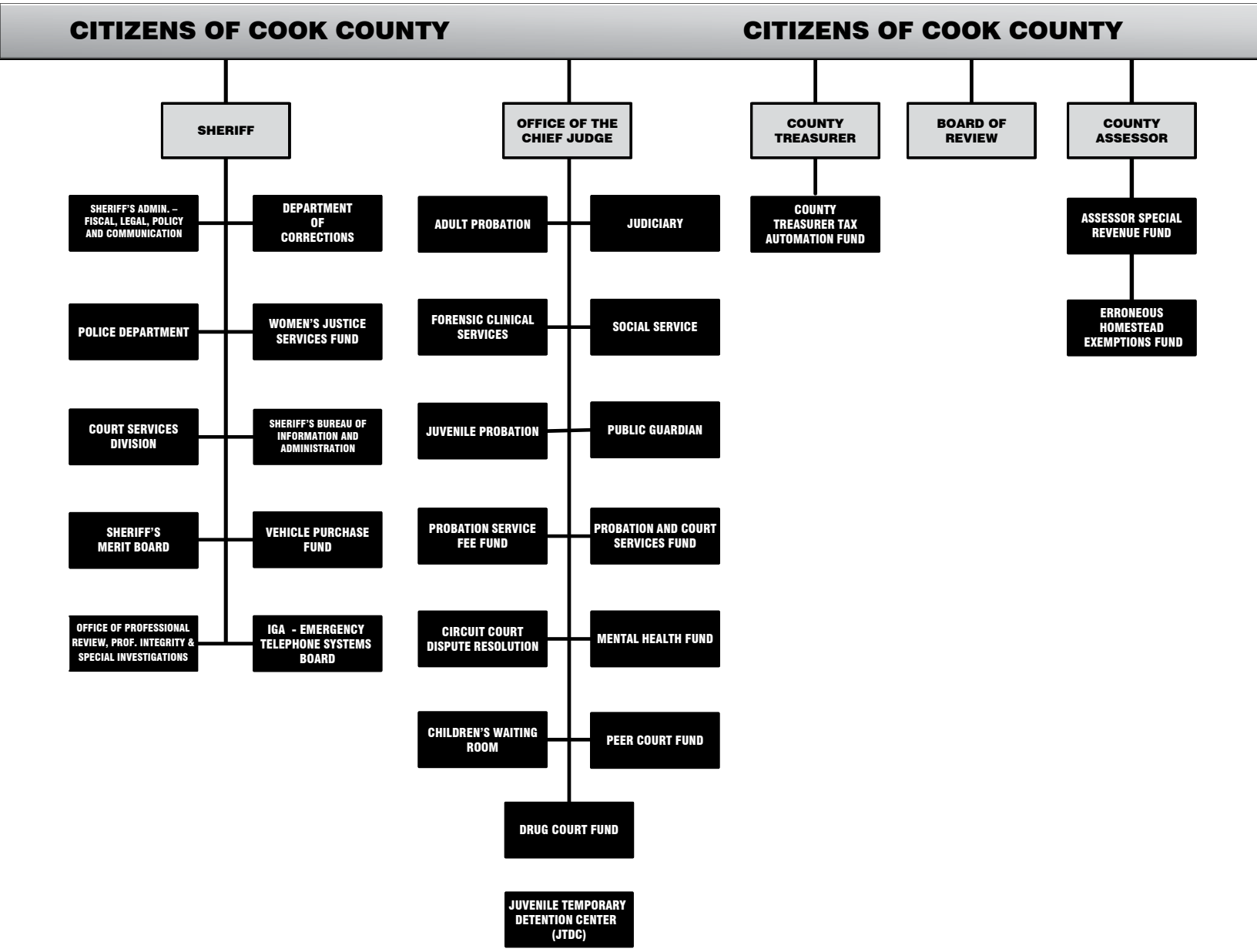
Respectfully submitted,

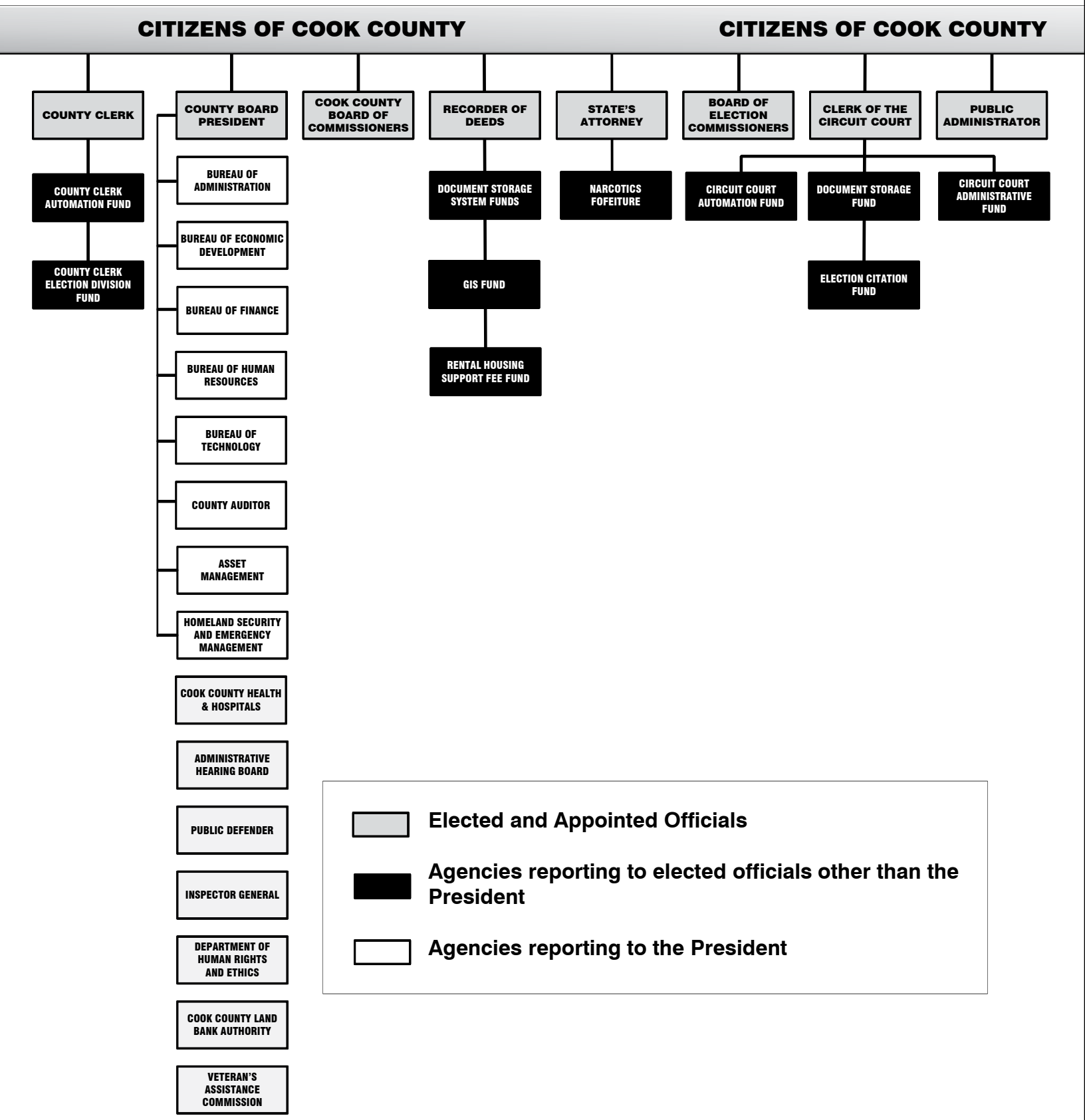
Ammar M. Rizki
Chief Financial Officer



Lawrence L. Wilson, CPA
Comptroller

2017 COOK COUNTY ORGANIZATIONAL CHART




CITIZENS OF COOK COUNTY
CITIZENS OF COOK COUNTY
COUNTY CLERK
COUNTY CLERK AUTOMATION FUND
COUNTY CLERK ELECTION DIVISION FUND
COUNTY BOARD PRESIDENT
BUREAU OF ADMINISTRATION
BUREAU OF ECONOMIC DEVELOPMENT
BUREAU OF FINANCE
BUREAU OF HUMAN RESOURCES
BUREAU OF TECHNOLOGY
COUNTY AUDITOR
ASSET MANAGEMENT
HOMELAND SECURITY AND EMERGENCY MANAGEMENT
COOK COUNTY HEALTH & HOSPITALS
ADMINISTRATIVE HEARING BOARD
PUBLIC DEFENDER
INSPECTOR GENERAL
DEPARTMENT OF HUMAN RIGHTS AND ETHICS
COOK COUNTY LAND BANK AUTHORITY
VETERAN'S ASSISTANCE COMMISSION
COOK COUNTY BOARD OF COMMISSIONERS
RECORDER OF DEEDS
DOCUMENT STORAGE SYSTEM FUNDS
GIS FUND
RENTAL HOUSING SUPPORT FEE FUND
STATE'S ATTORNEY
NARCOTICS FOFEITURE
BOARD OF ELECTION COMMISSIONERS
CIRCUIT COURT AUTOMATION FUND
CLERK OF THE CIRCUIT COURT
DOCUMENT STORAGE FUND
ELECTION CITATION FUND
CIRCUIT COURT ADMINISTRATIVE FUND
PUBLIC ADMINISTRATOR
Elected and Appointed Officials
Agencies reporting to elected officials other than the President
Agencies reporting to the President

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cook County

Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2016

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

RSM US LLP

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, 2017, 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 97 percent, and 84 percent, respectively, of the assets, and revenues/additions of the aggregate remaining fund information. Those statements were audited by other auditors whose reports have 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 reports 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.

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Opinions

In our opinion, based on our audit and the reports 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, 2017, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3 - 25, pension and other post-employment benefit obligations (OPEB) information on pages 121 - 123 and budgetary schedules for the General Fund and major special revenue funds on pages 124 - 135 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 and other auditors 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 relate 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.

RSM US LLP

Chicago, Illinois
May 31, 2018

Cook County, Illinois
Management's Discussion and Analysis
Year Ended November 30, 2017

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, 2017. 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 FY 2017

- The County's FY 2017 preliminary forecasted budget deficit of $174.3 million was addressed through cost reductions including vacancy reductions, management initiatives, tax enforcement initiatives, and some economically-driven revenue increases and growth. The $10 million in CCHHS tax allocation reduction was primarily driven through cost reductions at the Health System along with additional projected net revenues from the CountyCare managed care initiative and Medicaid fee-for-service reimbursements.
- As part of the FY2017 budget, the Cook County Board of Commissioners approved a Sweetened Beverage Tax imposed on the retail sale of sweetened beverages in Cook County at the rate of a one cent per fluid ounce. The Sweetened Beverage tax was expected to generate $73.7 million in revenue in FY 2017 based on an effective date of July 1, 2017. However, due to a Temporary Restraining Order that was granted by the courts on June 30, 2017 and later dismissed on July 28, 2017, revenue collections were delayed and resulted in actual collections of $61.6 million in FY 2017. The Cook County Board of Commissioners repealed the Sweetened Beverage Tax effective December 1, 2017.
- On August 31, 2017, the County issued approximately $165 million in Sales Tax Bonds to refund the majority of the $125 million General Obligation Bond Series 2014D, a variable rate revolving line of credit with PNC Bank. The 2017 Bonds also funded the remainder of the Central Campus Clinic, which is currently under construction adjacent to Stroger Hospital. The refunding portion of the issuance was not a typical refunding designed to create savings, rather to replace the shorter term revolving line of credit with long-term financing that more closely matches the useful life of the assets being funded.
- On January 1, 2016, the County's Home Rule Retailer's Occupation Tax rate increased by 1%. The County began to receive the revenue associated with this increase beginning in April 2016. The first full fiscal year of collecting the increased sales tax was FY 2017. Of the approximately $463 million in revenues that the increase generated, $353.8 million was allocated to the Pension Fund.
- The County's total net deficit at November 30, 2017 was $15.720 million, an increase of $444 million from the prior year balance of $15.276 million. The increase is mainly attributable to pension related balances. The current year impact on net deficit from changes in the net pension liability (NPL) and deferred pensions inflows and outflows, was an increase of $449 million. Although the net pension liability decreased in FY 2017 from the previous year, the benefit of that decrease is deferred until future years. The decrease in the NPL this year was mainly due to an increase in the discount rate, caused by a market driven increase to the municipal bond rate.

- Total FY 2017 expenses for governmental activities were $2.751 billion, which represents a decrease of $265.5 million (8.8%) over FY 2016 expenses for governmental activities of $3.016 billion.

At the end of the fiscal year, the County's governmental funds reported combined fund balances of $468.7 million, an increase of $87.0 million (22.8%) in comparison with the prior year of $381.7 million, primarily due to increases in property/nonproperty taxes and more timely payments from the State of Illinois primarily in Grant Funded Appropriations.

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 required supplementary information, other supplementary information and unaudited statistical data in addition to the basic financial statements.

Organization of the County of Cook, 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, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position (deficit). 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 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, compensated absences, 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 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 Hospitals 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, Ruth Rothstein Core Center, County Care 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 GASB Standards view the County as financially accountable. The two discretely presented entities, based on their 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. Under Illinois law, the Forest Preserve District is a separate body politic, as a non-home rule unit of government with a separate and distinct tax levy and financial resources from those 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 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 accounts: Corporate Account, Public Safety Account, and the Self-Insurance Account. The other major governmental funds, the Debt Service Fund, Motor Fuel Tax Fund, Annuity and Benefit Fund (which is used to receive designated revenues that are later transmitted to a separate and distinct Fiduciary Fund discussed in greater detail below) and Capital Projects Fund, 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. 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 Employees' and Officers' Annuity and Benefit Fund of Cook County is a separate unit of government that administers a defined benefit plan created by acts of the Illinois State Legislature to provide retirement and disability benefits to qualified employees and retirees of Cook County. Consistent with GASB standards, the County reports a Pension Trust Fund and a Postretirement Healthcare ("OPEB") Fund for associated employee benefit plans. These funds are used to report assets held in a trust for employees, retirees and their beneficiaries, and cannot be used to support the County's programs and are controlled by a separate body of government as created and empowered under Illinois law. The County also uses fiduciary funds to account for assets held by the County as agent for various entities. The Pension Trust Fund, Postretirement Healthcare Fund 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 the funding of the County's Employees' and Officers' Annuity and Benefit Fund of Cook County ("CEOABF") as a separate unit of government that administers a defined benefit plan created by acts of the Illinois State Legislature to provide retirement, disability, and other post-employment benefits to qualified employees of Cook County. This section includes information on contributions made by the County to the CEOABF, and changes in the net pension liability, as well as information on funding progress for OPEB. 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 and deferred inflows exceeded assets and deferred outflows by $15,720.1 million as of November 30, 2017.

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

	Governmental Activities		Business-type Activities		Adjustments*		Total	
	2017	2016	2017	2016	2017	2016	2017	2016
Current and other assets	$ 1,446.5	$ 1,321.5	$ 694.5	$ 703.2	$ -	$ -	$ 2,141.0	$ 2,024.7
Capital assets	1,798.6	1,761.1	474.9	397.4	-	-	2,273.5	2,158.5
Total assets	3,245.1	3,082.6	1,169.4	1,100.5	-	-	4,414.5	4,183.1
Deferred Outflows of Resources	1,427.2	1,576.2	630.9	659.1	-	-	2,058.1	2,235.3
Total assets and Deferred Outflows	4,672.3	4,658.8	1,800.3	1,759.6	-	-	6,472.6	6,418.4
Current and other liabilities	337.0	310.4	645.3	512.5	-	-	982.3	822.9
Long-term liabilities	14,876.6	15,561.9	4,733.7	5,082.5	-	-	19,610.3	20,644.4
Total liabilities	15,213.6	15,872.3	5,379.0	5,595.1	-	-	20,592.6	21,467.4
Deferred Inflows of Resources	1,038.2	67.2	561.9	159.6	-	-	1,600.1	226.8
Net Position:								
Net Investment in Capital Assets	(180.9)	(272.1)	445.8	397.4	(465.5)	(451.8)	(200.6)	(326.5)
Restricted	344.9	351.1	1.3	0.3	-	-	346.2	351.4
Unrestricted (deficit)	(11,743.5)	(11,359.7)	(4,587.7)	(4,392.7)	465.5	451.8	(15,865.7)	(15,300.6)
Total net position (deficit)	$ (11,579.5)	$ (11,280.7)	$ (4,140.6)	$ (3,995.1)	$ -	$ -	$ (15,720.1)	$ (15,275.8)

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 ($200.6) million represents its investment in capital assets at depreciated cost (e.g. land, buildings and improvements, infrastructure, and equipment) less any related debt and deferred outflows of resources used to acquire those assets that is still outstanding. This amount increased by $125.9 million primarily due to capital asset additions of $276.4 million exceeding depreciation of $161 million, and a $19.3 million decrease in the amount of outstanding capital related debt. The County uses these capital assets to provide services to citizens. The County's governmental activities fund all construction in progress ("CIP") including the amount 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. 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 $346.2 million restricted for various specific purposes. Restricted net position decreased $5.2 million (1.5%) over the prior year due mainly to the timing of various program expenses.

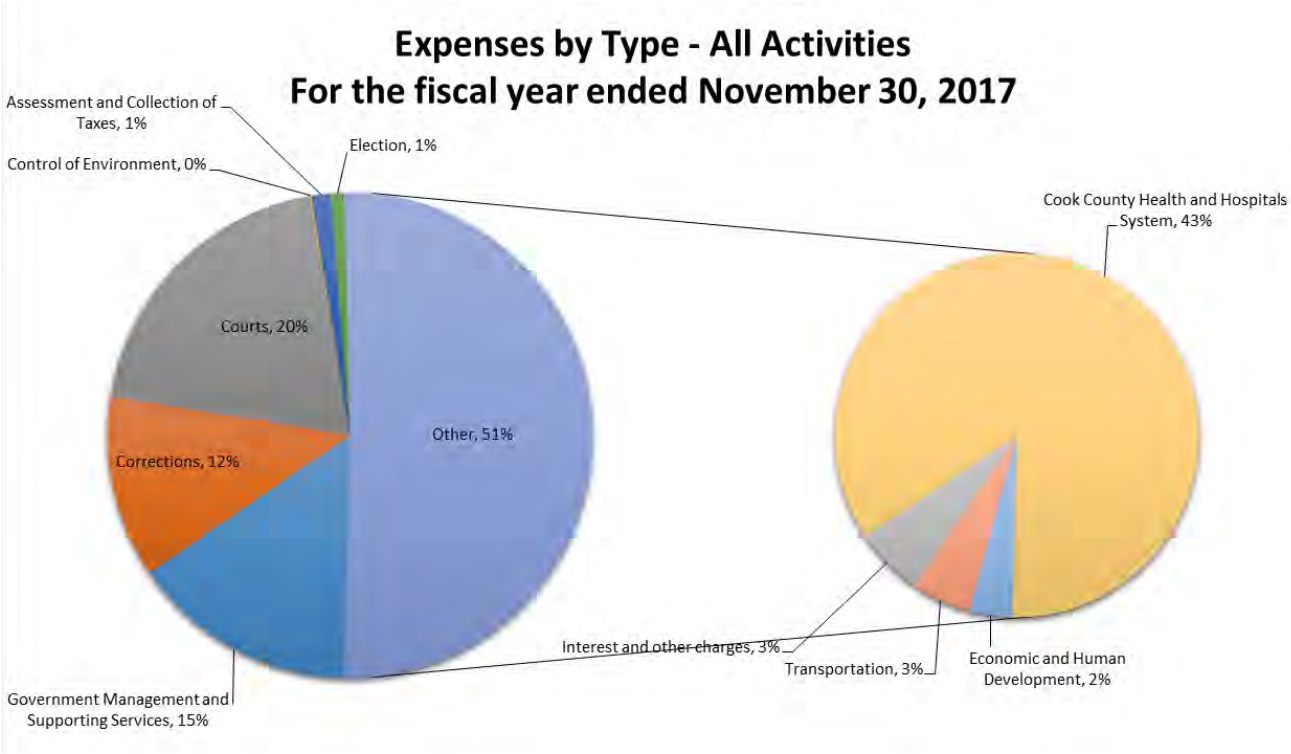
Unrestricted Net Position (Deficit)

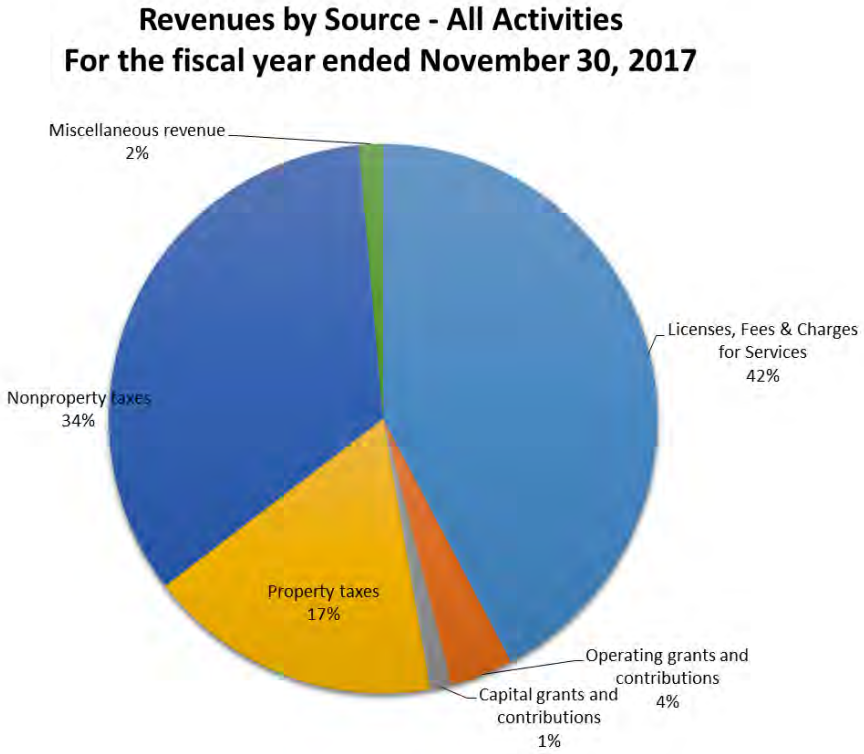
Unrestricted net position shows a $15,865.7 million deficit at the end of the fiscal year. It should be noted that the deficit in unrestricted net position does not mean that the County does not have the resources available to pay its bills or other short-term liabilities.

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	
	2017	**2016**	**2017**	**2016**	**2017**	**2016**
Program Revenues:						
Licenses, Fees & Charges for Services	$ 290.9	$ 308.1	$ 1,556.0	$ 1,600.0	$ 1,846.9	$ 1,908.1
Operating Grants and Contributions	147.2	152.8	15.3	14.8	162.5	167.6
Capital Grants and Contributions	55.8	93.0	-	-	55.8	93.0
Total Program Revenues:	**493.9**	**553.9**	**1,571.3**	**1,614.9**	**2,065.2**	**2,168.8**
Tax Revenues:						-
Property Taxes	678.8	627.1	82.3	123.5	761.1	750.6
Personal Property Replacement Tax	50.4	51.4	-	-	50.4	51.4
County Sales Tax	810.5	760.4	-	-	810.5	760.4
County Use Tax	79.7	82.2	-	-	79.7	82.2
State Income Tax	12.2	12.6	-	-	12.2	12.6
Illinois Gaming Tax	8.6	8.6	-	-	8.6	8.6
Alcoholic Beverage Tax	37.2	37.8	-	-	37.2	37.8
Gasoline Tax	96.3	96.8	-	-	96.3	96.8
Cigarette Tax	119.8	129.6	3.3	-	123.1	129.6
Amusement Tax	41.1	38.0	-	-	41.1	38.0
Hotel accommodations tax	33.0	22.8			33.0	22.8
Non Retailer Transaction Use Tax	18.2	22.6	-	-	18.2	22.6
Parking Lot & Garage Operations Tax	48.9	48.1	-	-	48.9	48.1
Road Taxes	48.6	26.4	-	-	48.6	26.4
Other Non-property Taxes	67.4	23.4	16.8	-	84.2	23.4
Total Tax Revenues:	**2,150.7**	**1,987.5**	**102.4**	**123.5**	**2,253.1**	**2,111.3**
Other General Revenues:						
Miscellaneous Revenue	62.2	28.1	-	-	62.2	28.1
Investment Income	3.4	1.9	0.1	-	3.5	1.9
Total Other General Revenues:	**65.6**	**30.0**	**0.1**	**-**	**65.7**	**30.0**
						-
Total Revenues:	**$ 2,710.2**	**$ 2,571.5**	**$ 1,673.8**	**$ 1,738.4**	**$ 4,384.0**	**$ 4,309.9**
Expenses:						
Government management and supporting services	$ 726.1	$ 724.2	$ -	$ -	$ 726.1	$ 724.2
Corrections	586.9	566.9	-	-	586.9	566.9
Courts	954.2	1,223.2	-	-	954.2	1,223.2
Control of environment	5.4	9.1	-	-	5.4	9.1
Assessment and collection of taxes	61.6	82.5	-	-	61.6	82.5
Elections	42.7	72.1	-	-	42.7	72.1
Economic and human development	93.9	70.8	-	-	93.9	70.8
Transportation	130.3	114.5	-	-	130.3	114.5
Interest and other charges	149.7	153.1	-	-	149.7	153.1
Cook County Health and Hospitals System	-	-	2,077.5	2,112.4	2,077.5	2,112.4
Total Expenses:	**2,750.8**	**3,016.3**	**2,077.5**	**2,112.4**	**4,828.3**	**5,128.8**
Change in net position before transfers	**(40.6)**	**(444.8)**	**(403.7)**	**(374.1)**	**(444.3)**	**(818.9)**
Transfers - Contributed Capital	**(68.7)**	**(22.4)**	**68.7**	**22.4**	**-**	-
Transfers	**(189.5)**	**(155.4)**	**189.5**	**155.4**	**-**	-
Change in net position	**(298.8)**	**(622.5)**	**(145.5)**	**(196.4)**	**(444.3)**	**(818.9)**
						-
Net position (deficit) - beginning	**(11,280.7)**	**(10,658.2)**	**(3,995.1)**	**(3,798.7)**	**(15,275.8)**	**(14,456.9)**
						-
Net position (deficit) - ending	**$ (11,579.5)**	**$ (11,280.7)**	**$ (4,140.6)**	**$ (3,995.1)**	**$ (15,720.1)**	**$ (15,275.8)**

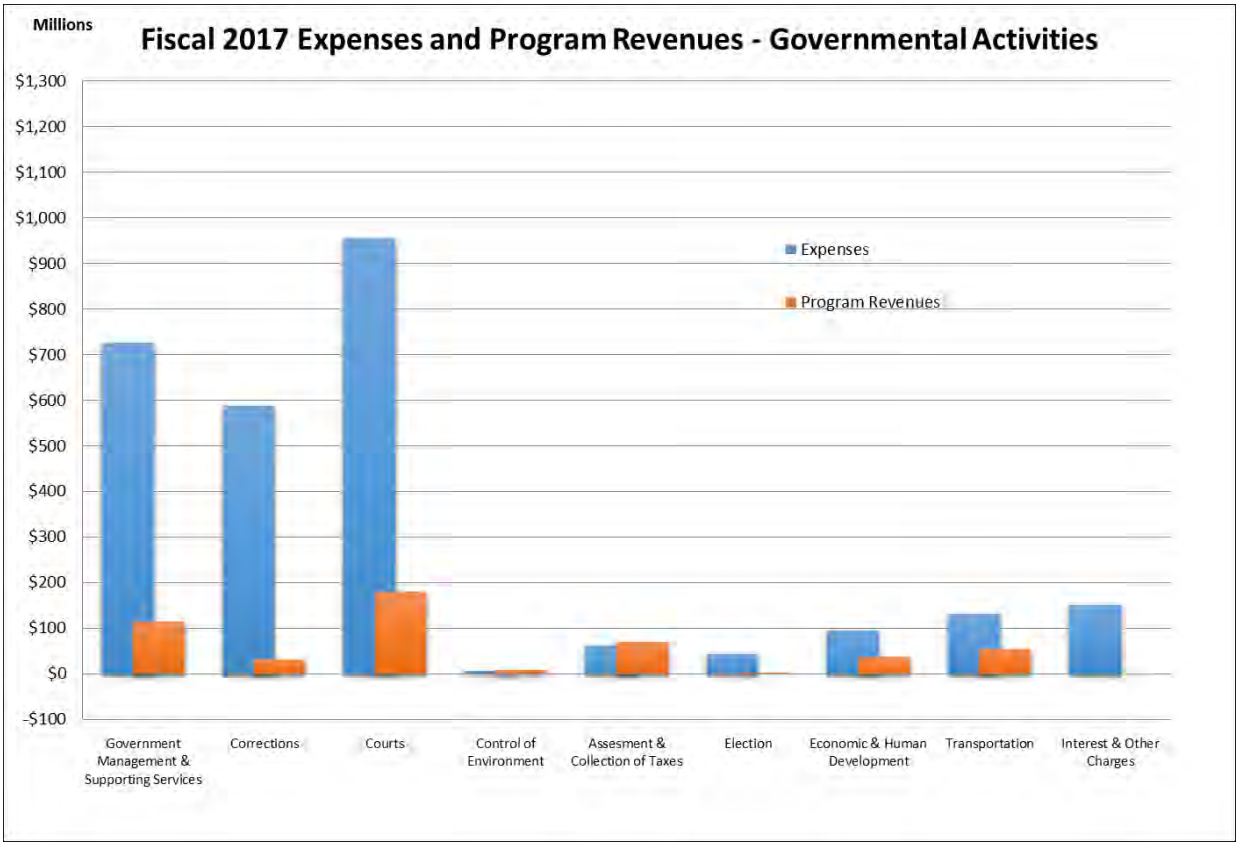

Expenses by Type - All Activities
For the fiscal year ended November 30, 2017
Assessment and Collection of Taxes, 1%
Election, 1%
Control of Environment, 0%
Cook County Health and Hospitals System, 43%
Courts, 20%
Other, 51%
Corrections, 12%
Interest and other charges, 3%
Transportation, 3%
Economic and Human Development, 2%
Government Management and Supporting Services, 15%


Revenues by Source - All Activities
For the fiscal year ended November 30, 2017
Miscellaneous revenue 2%
Licenses, Fees & Charges for Services 42%
Nonproperty taxes 34%
Property taxes 17%
Operating grants and contributions 4%
Capital grants and contributions 1%

Governmental Activities

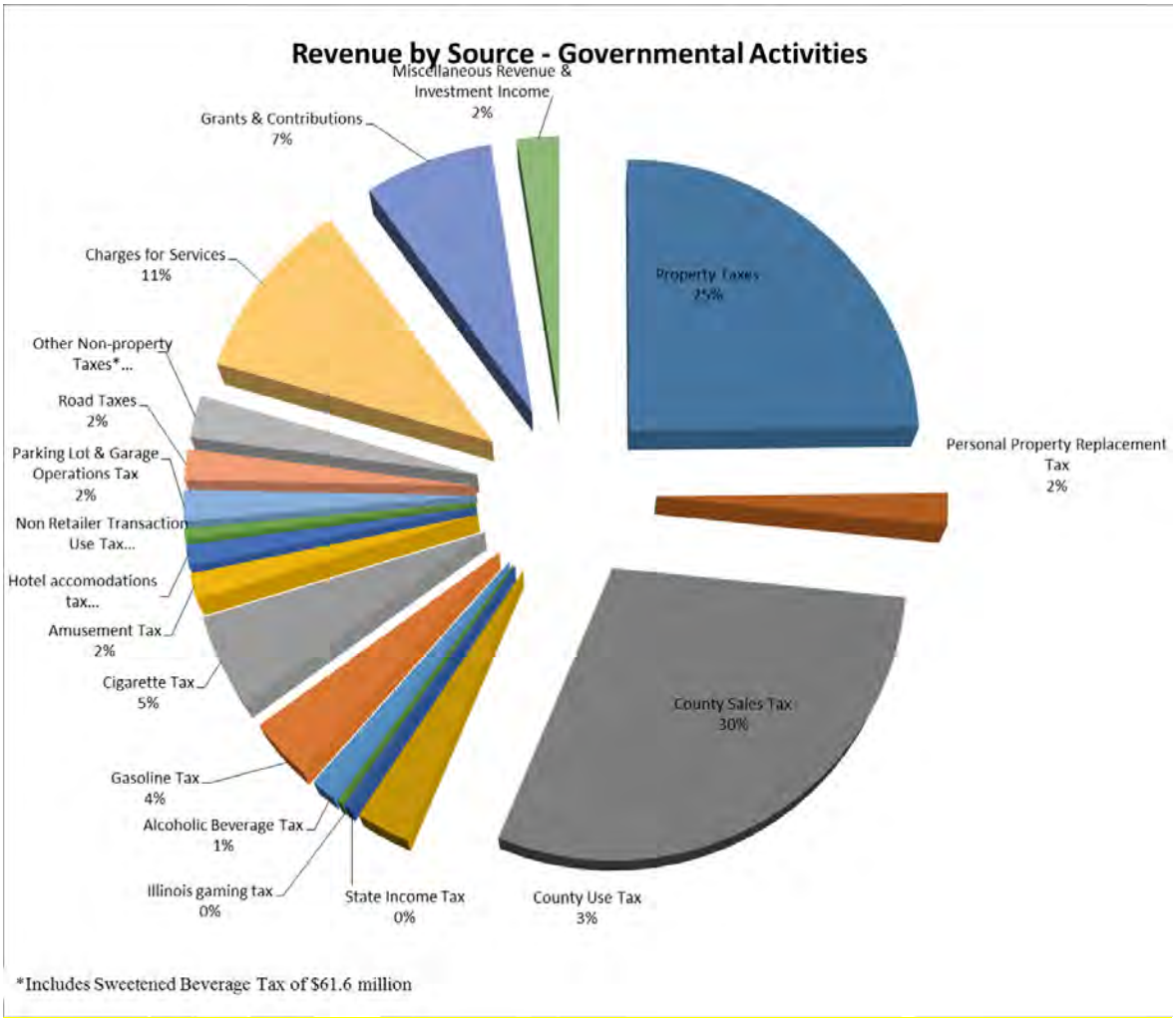
The net position of governmental activities was a negative $11,280.7 million at the beginning of the 2017 fiscal year. Net position of governmental activities decreased $298.8 million (2.6%) in FY 2017 to a negative $11,579.5 million.

The following chart presents program revenues and expenses for governmental activities for the fiscal year ended November 30, 2017:



Program revenues are derived from the program itself and reduce the costs of operating the particular function of the County. In fiscal 2017, total program revenues of the County for governmental activities amounted to $493.9 million, a decrease of $60.0 million (10.8%) from FY 2016 program revenues of $553.9 million. The largest portion of program revenues is licenses, fees and charges for services of $290.9 million (58.9%), 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 $147.2 million (29.8%) and capital grants and contributions of $55.8 million (11.3%) received from various federal and state agencies, including donated capital assets. Operating and capital grants and contributions ($203.0 million) decreased $42.8 million (17.4%) from the 2016 total of $245.8 million.

The following chart presents revenues by source for governmental activities for the fiscal year ended November 30, 2017:



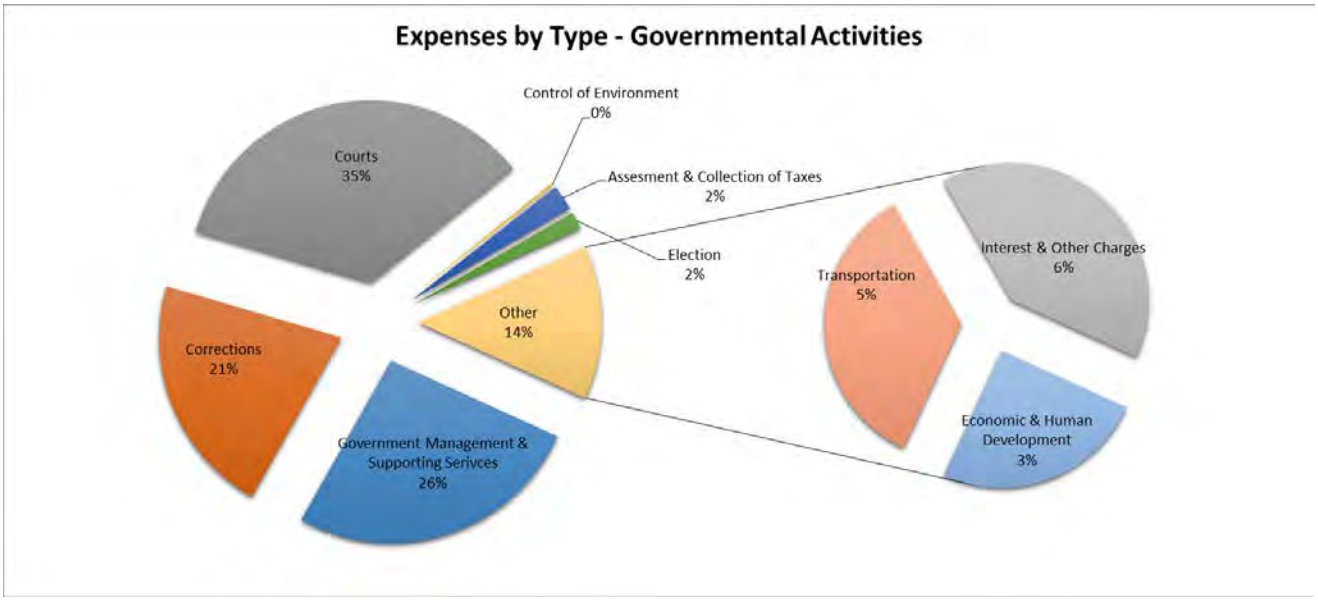
Sales tax, the County's largest tax revenue source, was $50.1 million (6.6%) higher than the previous year, increasing from $760.4 million in 2016 to $810.5 million in 2017, primarily due to the sales tax rate increase from 0.75% to 1.75% approved by the Cook County Board being in effect for the entire FY 2017.

Property taxes, the County's second largest general revenue source, was $51.7 million (8.24%) higher than the previous fiscal year, primarily due to an increased allocation to the County Governmental Activities in relation to CCHHS Enterprise Activities. The County's property tax rate for tax year 2016 was 0.533 per $100 of equalized assessed valuation. The net property tax levy has been held constant at $720.4 million since 1996, excluding expiring TIF districts and new properties.

Cigarette taxes for governmental activities decreased from $129.6 million in 2016 to $119.8 million in 2017 primarily due to reallocation of these tax collections to CCHHS from the general fund as approved in the 2017 Annual Appropriation Bill, as well as the timing of tax stamp purchases by major tobacco distributors. Road taxes increased by $22.2 million (84.1%) due to an increase in motor fuel tax allotments from the State of Illinois. Other non-property taxes increased from $23.4 million in 2016 to $67.4 million in 2017 mainly due to the Sweetened Beverage Tax which went into effect in August 2017 and was repealed effective December 1, 2017.

Program revenues recognized from licenses and fees decreased by $17.2 million (5.6%) from $308.1 million in 2016 to $290.9 million in 2017. This was primarily due to a decrease of approximately $15.9 million in the County Treasurer's penalty on taxes from $72.1 million in 2016 to $56.2 million in 2017 due to the accelerated timing of the annual tax sale. Operating grants and contributions decreased by $5.6 million (3.7%) from $152.8 million to $147.2 million due to a decrease in state funded grant programs. Capital grants and contributions decreased by $37.2 million (40%) from $93 million to $55.8 million due to a decrease in federal and state funded grant programs. Direct State grants and Child Support Enforcement Agreement funds specifically require appropriations from the State's General Fund absent court action. The State's recent budget impasse put receipt of these State grants at risk, but with the recent passage of a budget, it is believed these personnel reimbursement costs will be funded.

The following chart presents expenses by type for governmental activities for the fiscal year ended November 30, 2017:



Total FY 2017 expenses for governmental activities were $2.751 billion, which represent a decrease of $265.5 million (8.8%) over fiscal year 2016 governmental activities of $3.016 billion.

As in previous years, the largest portion of expenses was used to fulfill the County's public safety responsibilities, which include the operation of the court system (35%), and corrections (21%). In FY 2017, the County went live with its new ERP system. In conjunction with the ERP implementation, the County updated its chart of accounts, and expenditures/expenses for certain departments were associated with a different function than as previously reported. These changes, along with a decrease in pension expense, accounted for the majority of the changes between FY 2017 and FY 2016. Total expenses for all functions decreased $266 million and is attributable to the $288 million decrease in pension expense between FY 2016 ($1,152 million) and FY 2017 ($864 million). The County is self-insured for various types of liabilities, including health insurance, medical malpractice, workers' compensation, general automobile and other liabilities. A private insurer administers health insurance claims for a monthly fee per member. Expenditures for health insurance claims are recorded in governmental funds as incurred in the form of direct contributions to the insurer for payment of employee health claims and administration fees. 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 total self-insurance liability (governmental and business-type activities) increased $56.0 million (14.8%) in FY 2017 to $433.6 million from $377.6 million in FY 2016. This increase was mainly due to an increase in civil liabilities ($18.6 million), medical malpractice claims ($15.7 million), and workers' compensation claims ($21.7 million). The portion of self-insurance allocated to CCHHS amounts to $171.6 million (39.6%) of the total $433.6 million total self-insurance liability.

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
- Ruth Rothstein Core Center
- CountyCare

The net position of the County's business-type activities decreased by $145.5 million (3.6%) in FY 2017.

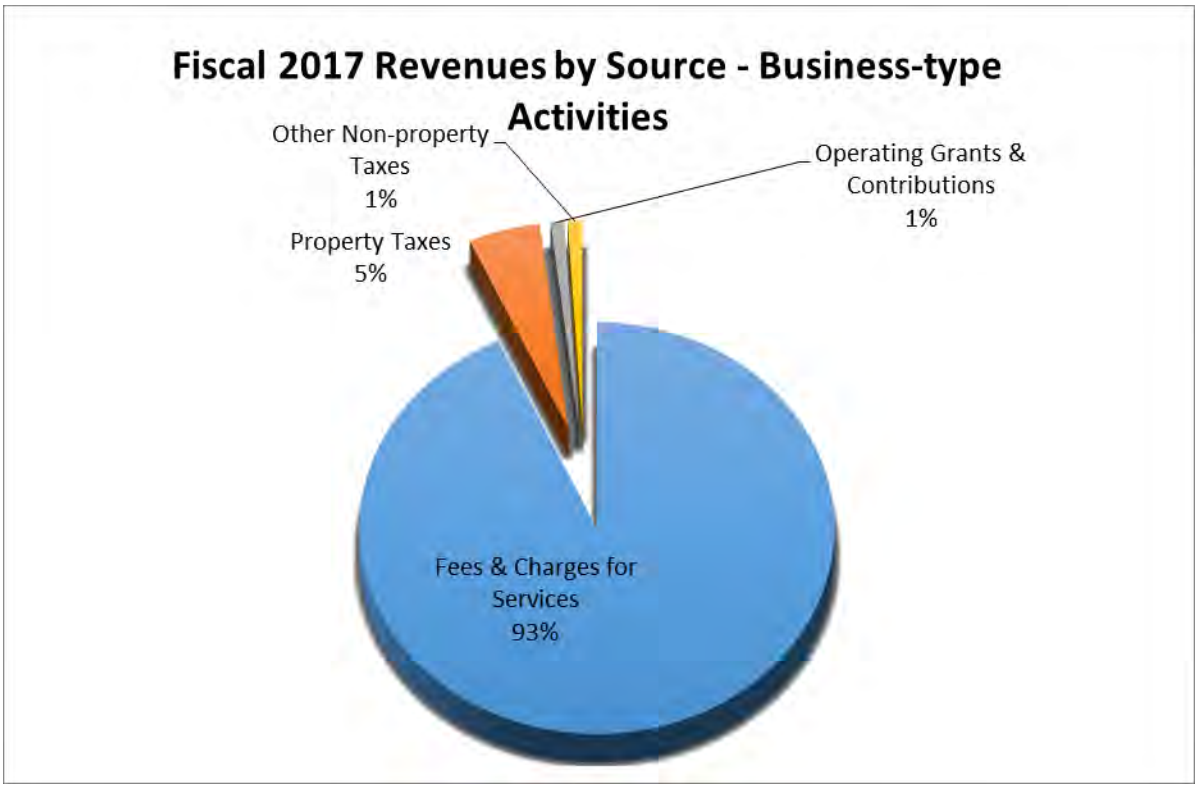
Capital contributions increased $46.3 million to $68.7 million in FY 2017 from $22.4 million in FY 2016. Capital contributions represent the amount the County has contributed toward the construction and acquisition of significant capital assets for the operations of the Cook County Health and Hospital System.

Transfers from governmental to business-type activities were $189.5 million in FY 2017, representing an increase of $34.1 million (21.9%) from $155.4 million in FY 2016. 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 a significant portion of CCHHS related long-term obligations. This consists primarily of CCHHS' share of General Obligation debt, OPEB and capital outlay.

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, 2017:



Total program revenues for the business-type activities were $1,571.3 million in FY 2017 as compared to $1,614.9 million in FY 2016, representing a decrease of $43.6 million (2.7%). This decrease is primarily due to the decrease in CountyCare capitation which was due to retroactive reductions in the rate impacting 2016 and 2017 rates. CountyCare contributed $836.5 million in FY 2017 from $924.8 million in FY 2016, which is a decrease of $88.3 million (9.5%) to program revenues.

During FY 2017 the CCHHS payor utilization based on gross patient service revenue increased $63.2 million (4.6%) to $1,428.6 million in FY 2017 from $1,365.4 million in FY 2016. The increase was attributable to the following: Medicaid increasing $8.6 million (1.7%) from $504.7 million in FY 2016 to $513.2 million in FY 2017; Medicare increasing $18.2 million (8.3%) from $220.3 million in FY 2016 to

$238.5 million in FY 2017; and Self-Pay increasing $38.0 million (6.7%) from $570.8 million in FY 2016 to $608.8 million in FY 2017.

Cigarette taxes allocated to CCHHS increased by $3.3 million (100%) due to a reallocation of these taxes from the general fund.

The following graph summarizes the FY 2017 program revenues and expenses of the business-type activities:

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, underinsured, and Medicaid populations in the State of Illinois. The emergency department at John H. Stroger, Jr. Hospital is the busiest in the metropolitan Chicago area with a 2017 census of more than 112,000 patient encounters. Provident Hospital's emergency department is the one of the busiest in the area with more than 27,000 encounters in 2017.

Operating revenues, net of bad debt provision, decreased by $43.5 million (2.7%) to $1,571.3 million in FY 2017 from $1,614.8 million in FY 2016. This decrease is primarily due to decreases in CountyCare capitation ($88.3 million) caused by retroactive reductions in rates (impacting 2016 and 2017), offset by an increase in Net Patient Service Revenue ($62.1 million). Of the increase to Net Patient Service Revenue, $59 million was the result of a one-time adjustment to unearned revenue relating to an

interagency transfer agreement with the State Department of Healthcare and Family Services. The decrease in CountyCare capitation revenue was partially offset by an $83 million reversal of a prior year reserve pertaining to the CountyCare program while it was an Illinois Medicaid Demonstration program.

In 2012, CCHHS and the Cook County Board Officials collaborated to cut Medicaid costs, 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 CCHHS' Medicaid Expansion Program ("CountyCare") by creating the CMS waiver under Section 1115 of the Social Security Act ("1115 Waiver") for Cook County, allowing CCHHS to enroll more than 115,000 individuals who would become eligible for Medicaid in 2014 under the Affordable Care Act with no cost to the State of Illinois. However, because the State of Illinois began to fund a portion of the program in July 2016 there is ongoing risk that the State will cut funding or not pay timely due to the State's budget impasse.

Once enrolled in CountyCare, members receive covered services at no cost including but not limited to primary and specialty visits within a broad network of doctors and hospitals. The CountyCare network consists of 138 primary care access points including CCHHS facilities, all Federally Qualified Health Centers ("FQHCs") in Cook County, over 35 community hospitals, and five major academic medical centers.

CountyCare began as an Illinois Medicaid Demonstration program. When the demonstration program period ended on June 30, 2014, CountyCare members were transitioned into a County 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. As of November 30, 2016, the total membership for the FHP, ICP and Affordable Care Act programs totaled 145,000, however late in FY 2017 membership was acquired bringing total members at the close of the fiscal year to over 320,000.

CCHHS experienced an increase in its reported operating loss in 2017 due to an increase in salaries and wages expense, and a decrease in capitation revenue. CCHHS expects operating losses in the future to decrease due to increased CountyCare revenues and utilization of CCHHS facilities, and increases in Provident Access revenue, but understands that to sustain this trend it is dependent upon decreasing costs and increasing patient satisfaction and retention. To this end, CCHHS is establishing initiatives to sustain the trend of decreasing operating losses before pension expense. Even with the favorable impact of the CountyCare revenue, CCHHS continues to be highly dependent on reimbursement from the Illinois Department of Healthcare and Family Service ("DHFS"), though the largest amount of dollars are federal pass-through dollars, the risks of State payment delays persist due to the precarious finances of the State of Illinois. Future declines in DHFS reimbursement could have a significant adverse effect on CCHHS' operating results.

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 Nonmajor Governmental Funds.

As of November 30, 2017, the County's governmental funds reported a combined fund balance of $468.7 million, an increase of $87.0 million (22.8%) in comparison with the prior fiscal year fund balance of $381.7 million. Of the current fiscal year total, $275.8 million is restricted, $20.9 million is committed, $63.2 million is assigned and $108.8 million is unassigned.

Revenues from all governmental funds for the current year were $2.688 billion which represented an increase of $208.0 million (8.4%) from the previous year of $2.480 billion. Expenditures for all governmental funds in the current year were $2.645 billion representing an increase of $199.0 million (8.0%) from the previous year of $2.446 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 $265.4 million at November 30, 2017, which represented an increase of $82.0 million (44.7%), as compared to $183.4 million at the beginning of the fiscal year. Of the current fiscal year total, $63.2 million is assigned and $202.2 million is unassigned. General Fund revenues during the current year were $1.890 billion, which represented an increase of $139.9 million (8.0%) from the previous fiscal year of $1.750 billion.

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

- Property tax revenues decreased by $13.1 million (6.1%) compared to FY 2016 primarily due to the allocation of property taxes levied in 2016 to other funds.
- Revenues from non-property taxes increased by $131.6 million compared to FY 2016, due to increases in Sales Tax, State Income Tax, Hotel Tax, and Amusement Tax, which were off-set by decreases in Use Tax, Cigarette Tax, and Non-Retailer Transaction Use Tax. The overall increase is the result of the Sales Tax increase from .75% to 1.75% being in effect for the entire FY 2017, along with enhanced compliance initiatives impacting a number of other taxes. Additionally, the County assessed a sweetened beverage tax which went into effect August 2017 and was repealed effective December 1, 2017. Non-property taxes are for the most part taxes imposed by the County under the Home Rule authority granted by the 1970 Illinois Constitution.
- Revenues from fee offices decreased by $19.9 million (8.2%) compared to FY 2016. These decreases were primarily due to a decrease in the County Treasurer's penalty on taxes due to the accelerated timing of the annual tax sale.

- Revenues from the State of Illinois increased by $11.5 million due to more timely payments primarily in Grant Funded Appropriations.

- Miscellaneous Revenues increased by $28.4 million mainly due to $14.2 million in prescription drug rebates and $17.2 million in legal settlement payments in 2017.

The General Fund expenditures for FY 2017 increased by $56.2 million (3.5%), primarily due to an additional increase of $83.3 million in funding for pensions appropriated in 2017 to address the outstanding unfunded pension liability at the County Employee's Annuity and Benefit Fund. As addressed above for governmental activities, other differences were due to reclassifying certain departments to different functions with the implementation of the new ERP system and the development of an updated chart of accounts.

The Motor Fuel Tax Fund reported a fund balance of $50.4 million at November 30, 2017. This amount represented an increase of $10.0 million, (24.8%) as compared to $40.3 million as of November 30, 2016. The entire fund balance for the Motor Fuel Tax Fund is restricted for road improvements and construction. Expenditures for 2017 increased by $5.3 million (18.5%) to $34.2 million due to increased road improvement expenditures.

The Annuity and Benefit Fund's total expenditures and transfers totaled $197.1 million, a 6% increase from fiscal year 2016. Changes from year to year relate primarily to the timing of property tax collections and the related distribution to the Plan.

As of November 30, 2017, the Capital Projects Fund reported a deficit of ($48.6) million, which represented a $51.0 million decrease (2,130.1%) as compared to $2.4 million on November 30, 2016. The entire fund balance for the Capital Projects Fund is restricted. The decrease in fund balance resulted from capital outlay expenditures of $178.4 million offset by $105.7 million debt issuance and a premium of $20.1 million. The deficit fund balance will be replenished through additional draws on the line of credit (Note III.E.). The expenditures were for ongoing capital projects.

As of November 30, 2017, the Debt Service Fund reported a fund balance of $104.4 million, which represented a $26.5 million (34.1%) increase as compared to $77.8 million on November 30, 2016. The change is primarily due to the issuance of refunding bonds for $165 million, of which $107.2 million was allocated to the Debt Service Fund to currently refund existing debt. The entire fund balance for the Debt Service Fund is restricted to pay principal and interest on debt.

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, 2017, the unrestricted net position of the enterprise fund was a deficit of $4,587.6 billion compared to a $4,392.7 billion deficit at November 30, 2016.

General Fund Budgetary Highlights

The Board of Commissioners of the County adopted the County's FY 2017 Budget on November 15, 2016. The total County operating budget for 2017 was $4.40 billion. The General Fund, made up of the Corporate and Public Safety Funds, totaled $1.872 billion and represented 42.5% of the total operating budget.

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 FY 2017, the County's actual General Fund revenues and other financing sources were $1.877 billion on the budgetary basis, 0.2% above the budgeted estimates of $1.872 billion. Favorable results in Miscellaneous and Fee Revenues of $17.2 million and $4.9 million respectively, all but offset unfavorable variances in Non-Property taxes. Non-Property taxes were unfavorable to budget by $20.2 million due to lower than projected Sweetened Beverage and Sales Tax collections. A court injunction on the Sweetened beverage tax prevented the collection of budgeted revenues during the first two months of the implementation period. The positive variance in Miscellaneous Revenues is primarily due to legal settlements the County received related to Gasoline Tax Audit findings. Fee Revenue was approximately $4.9 million favorable compared to budget largely due to higher than anticipated results at the County Treasurer and Recorder of Deeds. Actual budgetary basis General Fund expenditures and encumbrances for FY 2017 were $1.828 billion, $44.2 million (2.4%) less than the budget.

Capital Assets

The County's capital assets for its governmental and business-type activities increased $115.0 million (5.3%), net of accumulated depreciation at November 30, 2017. Capital assets include land, construction in progress, buildings, infrastructure, machinery and equipment and intangible assets. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

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

	Governmental Activities		Business-type Activities		Total		Increase
	2017	2016	2017	2016	2017	2016	(Decrease)
Land	$ 151.3	$ 151.3	$ 1.0	$ -	$ 152.3	$ 151.3	$ 1.0
Construction in Progress	304.5	259.4	72.4	-	376.9	259.4	117.5
Buildings	764.3	802.7	332.7	347.6	1,097.0	1,150.3	(53.3)
Machinery and Equipment	169.6	105.9	39.7	49.8	209.3	155.7	53.6
Infrastructure	408.9	441.8	-	-	408.9	441.8	(32.9)
Intangible Assets	-	-	29.1	-	29.1	-	29.1
Total Capital Assets	$ 1,798.6	$ 1,761.1	$ 474.9	$ 397.4	$ 2,273.5	$ 2,158.5	$ 115.0

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. Continuous improvements are being done to the County's highway system. Major projects such as the resurfacing enhancements north and south are an important part of the Cook County transportation network.

The County is committed to improving its occupant experience with providing and receiving services. Several projects have been implemented to advance security, fire and life safety systems, code compliance and an ongoing commitment to improve compliance with the Americans with Disabilities Act ("ADA") at County facilities. 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 following Oracle EBS modules went live in FY 2017: accounts payable, accounts receivable, fixed assets, general ledger, procurement, and projects. The Time and Attendance project implemented 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 and Sales Tax Revenue 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 and furnishing of the capital projects and capital equipment which are approved by the Board. Historically, in prior years the County has also sold bonds to fund interest during construction of the capital projects and capital equipment as well as finance working cash accounts and self-insurance accounts.

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 Sales Tax Revenue bonds are limited obligations of the County and are payable solely from the pledged sales tax revenues, which comprise the first collection of Home Rule local option sales tax revenues.

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 future ad valorem taxes.

On December 19, 2014, the County entered into an agreement for $125.0 million General Obligation Bond Series 2014D as a variable rate revolving line of credit with PNC Bank. The purpose is to provide for a financing mechanism for capital projects during acquisition/construction phase of each such project. As of November 30, 2017, the outstanding balance was $13.3 million. More detailed information is provided in the Long-term Debt Footnotes.

As of November 30, 2017, the total net outstanding bond debt was $3.5 billion. The following table indicates the changes in the County's long-term debt that occurred during FY 2017 (in millions):

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

Description	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
G.O. Bonds, net	$ 3,545.2	$ 3,500.0	$ -	$ -	$ 3,545.2	$ 3,500.0
Note Payable	18.8	78.1	-	-	18.8	78.1
Self Insurance Claims	262.0	212.8	171.6	164.8	433.6	377.6
Property Tax Objections	80.0	79.3	13.0	13.1	93.0	92.4
Compensated Absences	58.6	67.5	44.6	41.7	103.2	109.2
Net Pension Liability	9,620.0	10,457.2	4,504.5	4,862.9	14,124.5	15,320.1
Net OPEB Obligation	1,290.1	1,166.2	-	-	1,290.1	1,166.2
Other	1.9	0.7	-	-	1.9	0.7
Totals	$ 14,876.6	$ 15,561.8	$ 4,733.7	$ 5,082.5	$ 19,610.3	$ 20,644.3

During the current fiscal year ended November 30, 2017, the County's liabilities for long-term obligations decreased by $1.03 billion (5.0%). The decrease was primarily attributable to decreases in the reported Net Pension Obligation and Note Payable combined with an increase in the Self-Insurance Claims and Net OPEB obligation. It should be noted that all debt associated with the capital assets of the CCHHS (business-type activities) are general obligations of the County (governmental activities).

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

Bond Ratings

Cook County continues to meet the needs of its ongoing Capital 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 General Obligation bonds as of November 30, 2017 were:

Fitch Ratings	A+
Moody's Investors Service	A2
S&P Global Ratings	AA-

In February 2018, in conjunction with the issuance of Series 2018 bonds, both Moody's and Fitch assigned outlooks of Stable, while S&P assigned a negative outlook.

Cook County also has outstanding Sales Tax Revenue Bonds which carry a credit rating of AAA from Standard & Poor's, which is the sole credit rating, assigned to the Sales Tax Revenue bonds. In August 2017, in conjunction with the issuance of Sales Tax Revenue Bonds, Series 2017 S&P affirmed its AAA rating of the bonds.

Other Obligations

The County administers a self-insurance program for health insurance as well as 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 reported include pension, OPEB and compensated absences 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 Cook County Administration has taken these economic changes into consideration and has implemented management initiatives to improve the County's fiscal future. Some of the key economic factors that influence the County's finances are noted below:

- The 2017 annual average unemployment was 5.2%, down from 6.2% in 2016
- Home sales in the Chicago area were stable in 2017, with 0% change year over year
- Median home prices rose by 4.5% in 2017 year over year
- Real gross product grew by .9% in 2016 (most recent available) for the metro region, vs. 1.5% nationally
- Per capita personal income grew by 2.0% in 2016 (most recent available) for the metro region
- Gasoline prices increased by 11% in 2017, on an annual basis

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.

BASIC FINANCIAL STATEMENTS

Exhibit 1
COOK COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2017

	Primary Government				
	Governmental Activities	Business-type Activities	Adjustments	Total	Total Component Units
ASSETS					
Cash and investments	$ 214,934,447	$ 324,414,166	$ -	$ 539,348,613	$ 290,358,378
Cash and investments with escrow agent	2,853,806	-	-	2,853,806	-
Taxes receivable	669,609,921	91,583,697	-	761,193,618	66,464,632
Other receivables	51,507,223	8,604,934	-	60,112,157	27,983,176
Internal balances	43,455	(43,455)	-	-	-
Due from other governments	332,129,442	-	-	332,129,442	4,063,801
Due from State - CountyCare	-	40,908,792	-	40,908,792	-
Capitation receivable	-	100,746,634	-	100,746,634	-
Patient accounts - Net of allowances for uncollectible accounts - $348,978,050	-	95,631,329	-	95,631,329	-
Inventories and property held for resale	16,539,349	7,677,318	-	24,216,667	1,065,000
Loans receivable, net of allowance of $109,662,083	20,402,519	-	-	20,402,519	-
Prepaid insurance	317,968	-	-	317,968	-
Cash and investments with trustees	138,165,704	-	-	138,165,704	-
Refundable deposit	-	25,000,000	-	25,000,000	-
Capital assets not being depreciated	455,769,912	73,423,881	-	529,193,793	285,905,291
Capital assets, net of accumulated depreciation	1,342,809,630	401,475,920	-	1,744,285,550	360,756,881
Total Assets	**3,245,083,376**	**1,169,423,216**	**-**	**4,414,506,592**	**1,036,597,159**
DEFERRED OUTFLOWS OF RESOURCES:					
Unamortized loss on refunding	28,937,647	-	-	28,937,647	588,763
Pension related amounts	1,398,299,656	630,937,511	-	2,029,237,167	14,125,312
Total Deferred Outflows	**1,427,237,303**	**630,937,511**	**-**	**2,058,174,814**	**14,714,075**
LIABILITIES					
Accounts payable	140,765,542	107,977,999	-	248,743,541	12,587,773
Accrued salaries payable	57,324,430	33,350,627	-	90,675,057	4,961,062
Unearned revenue	-	19,815,362	-	19,815,362	21,576,761
Claims payable - CountyCare	-	372,936,988	-	372,936,988	-
Third party settlements	-	1,156,802	-	1,156,802	-
Contribution payable to Plan	109,501,980	51,273,515	-	160,775,495	-
Other liabilities	22,435,690	1,587,967	-	24,023,657	13,144,296
Due to State of Illinois	-	57,192,935	-	57,192,935	-
Accrued interest	6,954,055	-	-	6,954,055	-
Noncurrent liabilities:					
Due within one year	229,031,442	39,456,586	-	268,488,028	9,862,661
Due in more than one year	14,647,609,031	4,694,259,998	-	19,341,869,029	523,179,056
Total Liabilities	**15,213,622,170**	**5,379,008,779**	**-**	**20,592,630,949**	**585,311,609**
DEFERRED INFLOWS OF RESOURCES:					
Property taxes for subsequent year	-	-	-	-	66,065,370
Pension related amounts	1,036,651,407	561,885,531	-	1,598,536,938	20,233,904
Unamortized gain on refunding	1,592,497	-	-	1,592,497	1,072,919
Total Deferred Inflows	**1,038,243,904**	**561,885,531**	**-**	**1,600,129,435**	**87,372,193**
NET POSITION (DEFICIT)					
Net investment in capital assets	(180,926,368)	445,805,801	(465,516,793)	(200,637,360)	419,306,957
Restricted for:					
Emergency telephone services	-	-	-	-	2,411,467
Grants	-	-	-	-	2,217,296
Debt service	142,227,097	-	-	142,227,097	8,801,107
Capital projects	-	-	-	-	3,749,062
Health and patient care	-	1,272,833	-	1,272,833	-
Government management and supporting service	35,755,101	-	-	35,755,101	-
Grant funded loan program	15,350,572	-	-	15,350,572	-
Grant funded inventory	6,370,410	-	-	6,370,410	-
Transportation	21,834,065	-	-	21,834,065	-
Corrections	8,292,656	-	-	8,292,656	-
Courts	32,801,796	-	-	32,801,796	-
Control of environment	814,229	-	-	814,229	-
Assessment and collection of taxes	17,308,539	-	-	17,308,539	-
Election	42,748,133	-	-	42,748,133	-
Economic and human development	21,404,349	-	-	21,404,349	-
Working cash	-	-	-	-	13,426,119
Contribution programs	-	-	-	-	92,498,000
Unrestricted (deficit)	(11,743,525,974)	(4,587,612,217)	465,516,793	(15,865,621,398)	(163,782,576)
Total Net Position (Deficit)	**$ (11,579,545,395)**	**$ (4,140,533,583)**	**$ -**	**$ (15,720,078,978)**	**$ 378,627,432**

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, 2017

Functions/Programs	Expenses	Program Revenues: Licenses, Fees & Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental Activities:				
Government management and supporting services	$ 726,088,569	$ 75,072,543	$ 37,474,352	$ 1,831,113
Corrections	586,883,572	21,102,783	10,075,983	676,252
Courts	954,172,635	116,932,524	61,569,317	1,159,172
Control of environment	5,429,420	5,734,415	1,798,395	167,757
Assessment and collection of taxes	61,618,739	69,244,873	-	-
Election	42,659,354	1,445,099	-	-
Economic and human development	93,948,987	-	32,993,511	3,035,710
Transportation	130,279,239	1,378,768	3,150,129	48,953,017
Interest and other charges	149,666,604	-	-	-
Total Governmental Activities	2,750,747,119	290,911,005	147,061,687	55,823,021
Business-type Activities:				
CCHHS	2,077,507,130	1,556,037,315	15,297,503	-
Total business-type Activities	2,077,507,130	1,556,037,315	15,297,503	-
Total primary government	$ 4,828,254,249	$ 1,846,948,320	$ 162,359,190	$ 55,823,021
Component units:				
Forest Preserve District	$ 241,186,646	$ 59,309,142	$ 23,496,981	$ 9,976,430
Emergency Telephone Systems	2,689,659	2,445,056	-	-
Total Component units	$ 243,876,305	$ 61,754,198	$ 23,496,981	$ 9,976,430

General Revenues
Taxes:
Property taxes - tax levy
Nonproperty taxes:
Personal property replacement tax
County sales taxes
County use tax
State income tax
Illinois gaming tax
Alcohol beverage tax
Gasoline tax
Cigarette taxes
Amusement tax
Hotel accommodations 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 - contributed capital
Total general revenues and transfers
Change in net position (deficit)
Net Position (Deficit) - Beginning
Net Position (Deficit) - Ending

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

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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:
$ (611,710,561)	$ -	$ (611,710,561)		Government management and supporting services
(555,028,554)	-	(555,028,554)		Corrections
(774,511,622)	-	(774,511,622)		Courts
2,271,147	-	2,271,147		Control of environment
7,626,134	-	7,626,134		Assessment and collection of taxes
(41,214,255)	-	(41,214,255)		Election
(57,919,766)	-	(57,919,766)		Economic and human development
(76,797,325)	-	(76,797,325)		Transportation
(149,666,604)	-	(149,666,604)		Interest and other charges
(2,256,951,406)	-	(2,256,951,406)		**Total Governmental Activities**
				Business-type Activities:
-	(506,172,312)	(506,172,312)		CCHHS
-	(506,172,312)	(506,172,312)		Total business-type Activities
$ (2,256,951,406)	$ (506,172,312)	$ (2,763,123,718)		**Total primary government**
				Component units:
			$ (148,404,093)	Forest Preserve District
			(244,603)	Emergency Telephone Systems
			$ (148,648,696)	**Total Component units**
				General Revenues
				Taxes:
$ 678,841,171	$ 82,312,987	$ 761,154,158	$ 90,277,289	Property taxes - tax levy
				Nonproperty taxes:
50,416,811	-	50,416,811	7,816,857	Personal property replacement tax
810,556,240	-	810,556,240	-	County sales taxes
79,663,466	-	79,663,466	-	County use tax
12,185,633	-	12,185,633	-	State income tax
8,598,544	-	8,598,544	-	Illinois gaming tax
37,167,405	-	37,167,405	-	Alcohol beverage tax
96,326,849	-	96,326,849	-	Gasoline tax
119,827,785	3,331,185	123,158,970	-	Cigarette taxes
41,075,415	-	41,075,415	-	Amusement tax
32,970,899	-	32,970,899	-	Hotel accommodations tax
18,192,272	-	18,192,272	-	Non retailer transaction use tax
48,885,120	-	48,885,120	-	Parking lot and garage operation tax
48,652,960	-	48,652,960	-	Road taxes
67,469,299	16,728,786	84,198,085	-	Other nonproperty taxes
1,471,988,698	20,059,971	1,492,048,669	7,816,857	Total nonproperty taxes:
2,150,829,869	102,372,958	2,253,202,827	98,094,146	Total Taxes:
62,150,784	-	62,150,784	3,703,476	Miscellaneous revenue
3,381,032	126,230	3,507,262	11,521,891	Investment income
(189,509,518)	189,509,518	-	-	Transfers
(68,709,710)	68,709,710	-	-	Transfers - contributed capital
1,958,142,457	360,718,416	2,318,860,873	113,319,513	Total general revenues and transfers
(298,808,949)	(145,453,896)	(444,262,845)	(35,329,183)	Change in net position (deficit)
(11,280,736,446)	(3,995,079,687)	(15,275,816,133)	413,956,615	Net Position (Deficit) - Beginning
$ (11,579,545,395)	$ (4,140,533,583)	$ (15,720,078,978)	$ 378,627,432	Net Position (Deficit) - Ending

Exhibit 3
COOK COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2017

	General	Motor Fuel Tax	Annuity and Benefit	Capital Projects
ASSETS:				
Cash and investments	$ 16,980,008	$ 46,145,106	$ -	$ 909,490
Cash and investments with escrow agent	-	-	-	-
Cash and investments with trustees	-	-	-	133,035,966
Taxes receivable -				
(net of allowance for loss of $6,272,747)				
Tax levy - current year	178,382,634	-	162,275,629	20,648,074
Tax levy - prior year	5,904,360	-	661,330	-
Accrued interest receivable	-	-	-	-
Accounts receivable -				
Due from others	50,845,845	80,166	-	-
Due from other governments	261,671,082	16,977,915	7,119,984	-
Due from other funds	129,043,455	-	-	-
Loans receivable, net of allowance of $109,662,083	-	-	-	-
Property held for resale	-	-	-	-
Total assets	$ 642,827,384	$ 63,203,187	$ 170,056,943	$ 154,593,530
LIABILITIES:				
Liabilities:				
Accounts payable	$ 58,356,419	$ 12,851,091	$ -	$ 54,763,495
Accrued salaries payable	52,880,507	-	-	-
Amounts held for outstanding warrants	1,381,220	-	-	-
Due to other funds	15,066	-	-	129,000,000
Due to others	592,725	-	16,289,691	-
Total liabilities	113,225,937	12,851,091	16,289,691	183,763,495
DEFERRED INFLOWS of RESOURCES:				
Unavailable revenue - property tax	172,909,302	-	153,767,252	19,441,465
Unavailable revenue - other	91,255,714	-	-	-
Total deferred inflows	264,165,016	-	153,767,252	19,441,465
Fund balance (deficit):				
Restricted	-	50,352,096	-	-
Committed	-	-	-	-
Assigned	63,250,655	-	-	-
Unassigned	202,185,776	-	-	(48,611,430)
Total fund balance (deficit)	265,436,431	50,352,096	-	(48,611,430)
Total liabilities, deferred inflows of resources and fund balance (deficit)	$ 642,827,384	$ 63,203,187	$ 170,056,943	$ 154,593,530

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

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
			ASSETS:
$ 82,582,202	$ 68,317,641	$ 214,934,447	Cash and investments
2,853,806	-	2,853,806	Cash and investments with escrow agent
4,067,038	1,062,700	138,165,704	Cash and investments with trustees
			Taxes receivable -
			(net of allowance for loss of $6,272,747)
277,133,392	22,003,627	660,443,356	Tax levy - current year
1,261,114	1,339,761	9,166,565	Tax levy - prior year
547,316	-	547,316	Accrued interest receivable
			Accounts receivable -
-	33,896	50,959,907	Due from others
-	46,360,461	332,129,442	Due from other governments
-	-	129,043,455	Due from other funds
-	20,402,519	20,402,519	Loans receivable, net of allowance of $109,662,083
-	16,539,349	16,539,349	Property held for resale
$ 368,444,868	$ 176,059,954	$ 1,575,185,866	Total assets
			LIABILITIES:
			Liabilities:
$ -	$ 14,794,537	$ 140,765,542	Accounts payable
-	4,443,923	57,324,430	Accrued salaries payable
-	-	1,381,220	Amounts held for outstanding warrants
3,672,948	183,677	132,871,691	Due to other funds
-	300,363	17,182,779	Due to others
3,672,948	19,722,500	349,525,662	Total liabilities
			DEFERRED INFLOWS of RESOURCES:
259,861,686	22,246,565	628,226,270	Unavailable revenue - property tax
547,316	36,934,989	128,738,019	Unavailable revenue - other
260,409,002	59,181,554	756,964,289	Total deferred inflows
			Fund balance (deficit):
104,362,918	121,035,812	275,750,826	Restricted
-	20,920,758	20,920,758	Committed
-	-	63,250,655	Assigned
-	(44,800,670)	108,773,676	Unassigned
104,362,918	97,155,900	468,695,915	Total fund balance (deficit)
$ 368,444,868	$ 176,059,954	$ 1,575,185,866	Total liabilities, deferred inflows of resources and fund balance (deficit)

Exhibit 4
COOK COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
November 30, 2017

Total Fund Balances - Governmental Funds		$ 468,695,915
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.		1,798,579,542
Revenues which are reported as deferred inflows of resources in the governmental funds (unavailable), are recognized as revenue in the government-wide financial statements.		756,964,289
Long-term liabilities, as listed below, are not due and payable in the current period and therefore are not reported as fund liabilities:		
Bonds and notes payable	(3,379,916,079)	
Premiums on bonds	(184,116,491)	
Deferred outflow/inflow (refunding)	27,345,150	
Contribution payable to the Pension Plan	(109,501,980)	
Property tax objections	(80,028,488)	
Self-insurance claims	(261,956,137)	
Pollution remediation	(1,891,280)	
Compensated absences	(58,618,174)	
Net pension liability	(9,620,026,094)	
Net OPEB obligation	(1,290,087,730)	
Prepaid expenses - debt insurance	317,968	
Accrued interest	(6,954,055)	
		(14,965,433,390)
Deferred outflows of resources related to pensions are not reported in governmental funds because they do not use current financial resources. Similarly, deferred inflows of resources related to pensions do not provide current financial resources.		
Deferred outflow (pensions)		1,398,299,656
Deferred inflow (pensions)		(1,036,651,407)
Total net deficit of governmental activities		$ (11,579,545,395)

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

Exhibit 5
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2017

	General	Motor Fuel Tax	Annuity and Benefit	Capital Projects
REVENUES:				
Taxes -				
Property	$ 200,912,271	$ -	$ 146,714,083	$ 1,206,609
Nonproperty	1,374,093,130	48,778,177	50,416,811	-
Fees and licenses	221,382,532	-	-	-
Intergovernmental grants and reimbursements -				
Federal government	-	-	-	-
State of Illinois	44,274,702	-	-	-
Other governments	1,622,938	1,275,808	-	-
Investment income	1,322,039	156,921	9,754	442,254
Miscellaneous	46,020,079	337,661	-	-
Total revenues	1,889,627,691	50,548,567	197,140,648	1,648,863
EXPENDITURES:				
Current -				
Government management and supporting services	427,060,174	-	61,522,352	-
Corrections	465,425,368	-	26,060,083	-
Courts	726,924,145	-	43,942,378	-
Control of environment	2,439,834	-	166,277	-
Assessment and collection of taxes	37,232,269	-	2,962,748	-
Election	10,197,396	-	1,859,275	-
Economic and human development	1,594,521	-	11,987,033	-
Transportation	409,892	34,273,902	2,660,426	-
Health	-	-	-	-
Capital outlay	-	-	-	176,262,968
Debt service -				
Principal	-	-	-	-
Interest	-	-	-	841,800
Bond issuance costs	-	-	-	1,323,775
Total expenditures	1,671,283,599	34,273,902	151,160,572	178,428,543
Revenues over (under) expenditures	218,344,092	16,274,665	45,980,076	(176,779,680)
OTHER FINANCING SOURCES (USES):				
Transfers in	11,773,150	-	-	-
Transfers out	(148,114,028)	(6,254,643)	(45,980,076)	-
Note issuance	-	-	-	47,850,000
Refunding bond issuance	-	-	-	57,830,143
Premium on refunding bonds	-	-	-	20,093,550
Total other financing sources (uses)	(136,340,878)	(6,254,643)	(45,980,076)	125,773,693
Net change in fund balance	82,003,214	10,020,022	-	(51,005,987)
FUND BALANCE - Beginning	183,433,217	40,332,074	-	2,394,557
FUND BALANCE (DEFICIT) - Ending	$ 265,436,431	$ 50,352,096	$ -	$ (48,611,430)

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

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
			REVENUES:
			Taxes -
$ 284,899,478	$ 41,797,593	$ 675,530,034	Property
-	48,652,960	1,521,941,078	Nonproperty
-	69,541,701	290,924,233	Fees and licenses
			Intergovernmental grants and reimbursements -
12,625,594	61,635,050	74,260,644	Federal government
-	12,085,232	56,359,934	State of Illinois
-	2,679,981	5,578,727	Other governments
1,253,860	196,204	3,381,032	Investment income
-	14,170,106	60,527,846	Miscellaneous
298,778,932	250,758,827	2,688,503,528	Total revenues
			EXPENDITURES:
			Current -
-	35,007,552	523,590,078	Government management and supporting services
-	13,010,042	504,495,493	Corrections
-	48,830,958	819,697,481	Courts
-	2,215,549	4,821,660	Control of environment
-	11,474,516	51,669,533	Assessment and collection of taxes
-	24,337,273	36,393,944	Election
-	44,472,975	58,054,529	Economic and human development
-	35,969,500	73,313,720	Transportation
-	4,198,968	4,198,968	Health
-	-	176,262,968	Capital outlay
			Debt service -
230,740,000	-	230,740,000	Principal
159,506,822	30,000	160,378,622	Interest
-	-	1,323,775	Bond issuance costs
390,246,822	219,547,333	2,644,940,771	Total expenditures
(91,467,890)	31,211,494	43,562,757	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
10,839,229	-	22,612,379	Transfers in
-	(11,773,150)	(212,121,897)	Transfers out
-	-	47,850,000	Note issuance
107,169,857	-	165,000,000	Refunding bond issuance
-	-	20,093,550	Premium on refunding bonds
118,009,086	(11,773,150)	43,434,032	Total other financing sources (uses)
26,541,196	19,438,344	86,996,789	Net change in fund balance
77,821,722	77,717,556	381,699,126	**FUND BALANCE - Beginning**
$ 104,362,918	$ 97,155,900	$ 468,695,915	**FUND BALANCE (DEFICIT) - 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, 2017

Net change in fund balances - total governmental funds		$ 86,996,789
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	242,164,503	
CCHHS transfers - contributed capital	(68,709,710)	
Depreciation and amortization expense	(135,627,018)	
Loss on disposal of capital assets	(383,345)	
		37,444,430
Some expenses reported in the statement of activities do not require the use of current financial resources such as changes in property tax objections, pollution remediation liabilities, compensated absences, self insurance liabilities, pension and OPEB obligations, and are not reported as expenditures in the governmental funds.		
Property tax objections	(704,579)	
Pollution remediation	(1,218,652)	
Compensated absences	8,919,055	
Self-insurance claims	(49,155,690)	
OPEB expense	(123,855,843)	
Pension expense	(288,720,572)	
		(454,736,281)
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 all prepaid bond insurance, 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:		
Par amount of refunding bond issuances	(165,000,000)	
Premium on refunding bond issuance	(20,093,550)	
Debt service principal payments	230,740,000	
Issuance of note	(47,850,000)	
Change in prepaid bond insurance	(47,881)	
Amortization of bond premium	16,320,870	
Change in accrued interest on bonds	(309,778)	
Change in deferred inflow and outflows - refundings	(3,927,418)	
		9,832,243
Revenues in the statement of activities that do not provide current financial resources are deferred inflows of resources in the fund financials. These amounts represent the changes in unavailable revenue over the prior year.		
Deferred inflow of resources - property and other taxes	5,902,273	
Deferred inflow of resources - grants	15,751,597	
		21,653,870
Change in net position (deficits) of governmental activities		$ (298,808,949)

Exhibit 7
COOK COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUND - COOK COUNTY HEALTH AND HOSPITAL SYSTEM FUND
November 30, 2017

	Enterprise Fund- CCHHS Fund
ASSETS:	
CURRENT ASSETS:	
Cash and investments	$ 324,414,166
Taxes receivable (net of allowance of $8,381,870)	
Tax levy - current year	83,296,323
Tax levy - prior year	8,287,374
Total tax receivable	91,583,697
Receivables	
Patient accounts receivable, net of allowance for uncollectible accounts of $348,978,050	95,631,329
Due from State of Illinois -CountyCare	40,908,792
Capitation receivable	100,746,634
Other receivables	8,604,934
Total receivables	245,891,689
Inventories	7,677,318
Total current assets	669,566,870
NONCURRENT ASSETS:	
Capital assets not being depreciated	73,423,881
Capital assets, net of accumulated depreciation	401,475,920
Refundable deposit	25,000,000
Total noncurrent assets	499,899,801
Total assets	1,169,466,671
DEFERRED OUTFLOWS of RESOURCES:	
Pension related amounts	630,937,511
Total assets and deferred outflows	$ 1,800,404,182
LIABILITIES, DEFERRED INFLOWS AND NET POSITION (DEFICIT):	
CURRENT LIABILITIES:	
Accounts payable	$ 107,977,999
Accrued salaries payable	33,350,627
Claims payable	372,936,988
Pension contributions payable	51,273,515
Unearned revenue	19,815,362
Due to State of Illinois - CountyCare	57,192,935
Third-party settlements	1,156,802
Due to General Fund	43,455
Due to others	706,909
Trust funds and other	881,058
Compensated absences	6,691,360
Self insurance claims payable	32,765,226
Total current liabilities	684,792,236
LONG-TERM LIABILITIES:	
Compensated absences less current portion	37,917,714
Self insurance claims less current portion	138,831,588
Property tax objections	13,002,650
Net pension liability	4,504,508,046
Total long term liabilities	4,694,259,998
Total liabilities	5,379,052,234
DEFERRED INFLOWS of RESOURCES:	
Pension related amounts	561,885,531
NET POSITION (DEFICIT):	
Net investment in capital assets	445,805,801
Restricted for patient care	1,272,833
Unrestricted (deficit)	(4,587,612,217)
Total net position (deficit)	(4,140,533,583)
Total liabilities, deferred inflows and net position (deficit)	$ 1,800,404,182

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, 2017

	Business-type Activities - CCHHS Fund
OPERATING REVENUES:	
Net patient service revenue (net of provision of $316,561,506)	$ 593,240,096
CountyCare capitation	836,537,764
Provident hospital capitation	112,839,675
Grant revenue	11,803,115
Electronic Health Record incentive program revenue	3,494,388
Miscellaneous	13,419,780
Total operating revenues	1,571,334,818
OPERATING EXPENSES:	
Salaries and wages	585,161,968
Employee benefits	92,048,480
Pension	235,749,033
Supplies	138,589,745
Purchased services, rental and other	242,425,343
Foreign claims	680,190,176
Insurance	34,294,558
Depreciation	25,429,787
Utilities	13,694,655
Services contributed by other County offices	29,923,385
Total operating expenses	2,077,507,130
OPERATING LOSS	(506,172,312)
NONOPERATING REVENUES:	
Property taxes	82,312,987
Cigarette taxes	3,331,185
Sweetened beverage taxes	16,728,786
Investment income	126,230
Total nonoperating revenues	102,499,188
Loss before transfers and capital contributions	(403,673,124)
TRANSFERS	189,509,518
CAPITAL CONTRIBUTIONS	68,709,710
Change in net position (deficit)	(145,453,896)
NET POSITION (DEFICIT) - Beginning	(3,995,079,687)
NET POSITION (DEFICIT) - Ending	$ (4,140,533,583)

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, 2017

	Business-type Activities - CCHHS Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from third-party payors and patients	$ 1,414,006,340
Payments to employees	(675,540,102)
Contributions to the pension plan for employee benefits	(158,811,758)
Payments to contracted health care providers and suppliers	(925,970,454)
Other receipts	25,299,135
Net cash used in operating activities	(321,016,839)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:	
Acquisition of capital asset	(5,164,430)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers from County Funds	159,586,133
Real and personal property taxes received	117,203,966
Cigarette taxes received	3,333,033
Sweetened beverage taxes received	16,728,786
Net cash flows from noncapital financing activities	296,851,918
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	126,230
CHANGE IN CASH AND CASH EQUIVALENTS	(29,203,121)
CASH AND CASH EQUIVALENTS - Beginning	353,617,287
CASH AND CASH EQUIVALENTS - Ending	$ 324,414,166
NONCASH TRANSACTIONS:	
Acquired capital assets through accounts payable	$ 29,094,000
Transfers of capital assets	68,709,710
Total noncash transactions	$ 97,803,710
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	$ (506,172,312)
Adjustments to reconcile loss from operations to net cash used in operating activities:	
Depreciation	25,429,787
Provision for bad debts	316,561,507
Services contributed by other County offices	29,923,385
Change in assets and liabilities:	
Patient accounts receivable	(327,398,998)
Due from State of Illinois	4,877,478
Capitation receivables	(57,303,734)
Third-party settlements	(82,988,226)
Other receivables	3,742,048
Inventories	(3,654,219)
Accounts payable	24,749,301
Accrued salaries, wages and other liabilities	(638,061)
Pension contribution payable	4,911,998
Claims payable	160,158,684
Self-insurance claims	6,839,223
Deferred amounts related to pensions	430,403,268
Net pension liability	(358,377,992)
Compensated absences	2,885,307
Unearned revenue	(57,577,591)
Due to State of Illinois	57,192,935
Due to General Fund	4,893,585
Due to others	681,379
Trust funds	(10,782)
Property tax objection suits payable	(144,809)
Net cash used in operating activities	$ (321,016,839)

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, 2017

ASSETS:	**Total Pension Trust**	**Total Agency Funds**
Cash	$ -	$ 241,575,557
Receivables -		
Employer contributions (property taxes)	206,231,500	-
Employee contributions	7,556,328	-
Accrued interest	20,362,677	-
Receivable for securities sold	97,101,028	-
Due from other funds	-	3,871,691
Other receivables	2,833,334	5,810,616
Investments -		
Short term investments	602,067,528	13,466,108
U.S. Government and agency obligations	1,026,986,177	945,125
Corporate bonds	822,348,141	-
Equities and exchange traded funds	5,082,879,558	3,126,127
Fixed income mutual funds	232,940,067	7,494,391
Alternative investments	1,231,707,507	-
Other	-	1,202,073
Total investments	8,998,928,978	26,233,824
Collateral held for securities on loan	1,074,265,161	-
Total assets	10,407,279,006	277,491,688
LIABILITIES:		
Payable for securities purchased	200,737,894	-
Accounts payable	6,092,219	-
Healthcare benefits payable	10,525,862	-
Due to other governments	-	28,098,498
Due to others	-	249,393,190
Securities lending liabilities	1,074,265,161	-
Total liabilities	1,291,621,136	277,491,688
NET POSITION:		
Net position restricted for pensions benefits	$ 9,115,657,870	$ -

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

Exhibit 11

COOK COUNTY, ILLINOIS
PENSION TRUST FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended November 30, 2017

	Total Pension Trust
ADDITIONS:	
Contributions	
Employer	$ 464,268,404
Plan members	181,005,925
Total contributions	645,274,329
Investment income (loss)	
Net appreciation in fair value of investments	484,767,317
Dividends	107,959,948
Interest	64,033,120
Total investment income	656,760,385
Less investment expense	(32,912,681)
Net investment income (loss)	623,847,704
Securities lending	
Income	6,717,119
Expenses	(1,122,353)
Net securities lending income	5,594,766
Other	
Federal subsidized programs	3,162,532
Medicare Part D subsidy	4,090,789
Miscellaneous	749,627
Prescription plan rebates	5,882,393
Employee transfers	133,999
Total other additions	14,019,340
Total additions	1,288,736,139
DEDUCTIONS:	
Benefits	
Annuities	
Employee	624,231,419
Spouse and children	47,919,324
Disability benefits	
Ordinary	10,160,688
Duty	546,572
Healthcare benefits	101,188,764
Total benefits	784,046,767
Refunds	26,702,222
Net administrative expenses	5,373,555
Total deductions	816,122,544
CHANGE IN NET POSITION	472,613,595
NET POSITION RESTRICTED FOR PENSION BENEFITS	
Beginning of year	8,643,044,275
End of year	$ 9,115,657,870

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, 2017

	Component Units		
	Forest Preserve District	Emergency Telephone Systems	Total Component Units
ASSETS:			
Cash and investments	$ 268,304,686	$ 1,920,538	$ 270,225,224
Restricted investments	20,133,154	-	20,133,154
Accounts receivable:			
Intergovernmental/grants	2,872,690	-	2,872,690
Due from others	-	1,191,111	1,191,111
Tax levy - current year	66,464,632	-	66,464,632
Other receivables	27,983,176	-	27,983,176
Inventory and prepaid items	1,065,000	-	1,065,000
Capital assets, not being depreciated	285,905,291	-	285,905,291
Capital assets, net of accumulated depreciation	357,697,986	3,058,895	360,756,881
Total assets	1,030,426,615	6,170,544	1,036,597,159
DEFERRED OUTFLOWS of RESOURCES:			
Pension related amounts	14,125,312	-	14,125,312
Unamortized loss on refunding	588,763	-	588,763
Total deferred outflows	14,714,075	-	14,714,075
Total assets and deferred outflows	$ 1,045,140,690	$ 6,170,544	$ 1,051,311,234
LIABILITIES:			
Accounts payable	$ 12,521,502	$ 66,271	$ 12,587,773
Accrued salaries payable	4,549,953	411,109	4,961,062
Unearned revenue	21,576,761	-	21,576,761
Other liabilities	12,921,494	222,802	13,144,296
Long-term obligation, due within one year	9,862,661	-	9,862,661
Long-term obligation, due in more than one year	523,179,056	-	523,179,056
Total liabilities	584,611,427	700,182	585,311,609
DEFERRED INFLOWS of RESOURCES:			
Property taxes for subsequent year	66,065,370	-	66,065,370
Unamortized gain on refunding	1,072,919	-	1,072,919
Pension related amounts	20,233,904	-	20,233,904
Total deferred inflows of resources	87,372,193	-	87,372,193
NET POSITION:			
Net investment in capital assets	416,248,062	3,058,895	419,306,957
Restricted for:			
Emergency telephone services	-	2,411,467	2,411,467
Grants	2,217,296	-	2,217,296
Debt service	8,801,107	-	8,801,107
Capital projects	3,749,062	-	3,749,062
Working cash	13,426,119	-	13,426,119
Contributor programs	92,498,000	-	92,498,000
Unrestricted	(163,782,576)	-	(163,782,576)
Total net position	$ 373,157,070	$ 5,470,362	$ 378,627,432

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

Exhibit 13
COOK COUNTY, ILLINOIS
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended November 30, 2017

		Program Revenues		
	Expenses	Licenses, fees & Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Forest Preserve District	$ 241,186,646	$ 59,309,142	$ 23,496,981	$ 9,976,430
Emergency Telephone Systems	2,689,659	2,445,056	-	-
Total component units	$ 243,876,305	$ 61,754,198	$ 23,496,981	$ 9,976,430
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	
$ (148,404,093)	$ -	$ (148,404,093)	Forest Preserve District	
-	(244,603)	(244,603)	Emergency Telephone Systems	
$ (148,404,093)	$ (244,603)	$ (148,648,696)	Total component units	
			General revenues	
			Taxes:	
$ 90,277,289	$ -	$ 90,277,289	Property taxes	
7,816,857	-	7,816,857	Personal property replacement tax	
11,515,841	6,050	11,521,891	Investment income	
3,473,431	230,045	3,703,476	Miscellaneous revenue	
113,083,418	236,095	113,319,513	Total general revenues	
(35,320,675)	(8,508)	(35,329,183)	Change in net position	
408,477,745	5,478,870	413,956,615	Net position - Beginning	
$ 373,157,070	$ 5,470,362	$ 378,627,432	Net position - Ending	

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 2017 fiscal year:

- GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68." This statement did not have a significant impact on the 2017 statements.

- GASB Statement No. 77, "Tax Abatement Disclosures." This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

- GASB Statement No. 80, "Blending Requirements for Certain Components Units – an amendment of GASB Statement No. 14." This statement did not have a significant impact on the 2017 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, 2017:

- GASB Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." The County Employees' and Officers' Annuity and Benefit Fund will implement this standard in their fiscal year 2017 financial statements, which will be reported in the County's 2018 statements.

- GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," will become effective for the County in fiscal year 2018.

- GASB Statement No. 81, "Irrevocable Split-Interest Agreements," will become effective for the County in fiscal year 2018.

- GASB Statement No. 82, "Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73," will become effective for the County in fiscal year 2018.

- GASB Statement No. 83, "Certain Asset Retirement Obligations," will become effective for the County in fiscal year 2019.
- GASB Statement No. 84, "Fiduciary Activities," will become effective for the County in fiscal year 2020.
- GASB Statement No. 85, "Omnibus 2017," will become effective for the County in fiscal year 2018.
- GASB Statement No. 86, "Certain Debt Extinguishments Issues," will become effective for the County in fiscal year 2018.
- GASB Statement No. 87, "Leases," will become effective for the County in fiscal year 2021.
- GASB Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements," will become effective for the County in fiscal year 2019.

Management has not yet determined the impact these pronouncements will have on their financial statements; however the provisions of GASB Statement No. 75 is expected to reduce entity-wide net position by approximately $900 million.

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 Codification Section 2600 *Reporting Entity and Component Unit Presentation and Disclosure* ("GASB Section 2600").

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 County Board approves any surcharge changes requested by the System's management and the County funds salary expenses for System employees through an annual appropriation. As such, the System is presented as a discrete component unit in accordance with GASB Section 2600. 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, 2017, 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 unfunded liabilities, and the trajectory of the Fund's solvency is such that exclusion might serve to render the County's financial statements misleading. The County Employees' and Officers' Annuity and Benefit Fund is a single defined benefit, single-employer pension and OPEB plan established by Illinois Compiled Statutes (Chapter 40, Acts 5/9 and 5/10). The 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 by County management and seven of whom are elected by plan participants. 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). The financial statements included for these entities are for calendar years that ended on December 31, 2016, as permitted, but not required, under GASB Section 2600.

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 a component unit of the County; however, under GASB Section 2600, the Authority is 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 management of the respective entities.

The government-wide, proprietary fund and pension (including OPEB) trust fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Agency Funds have no measurement focus and are reported on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Derived tax revenues and State shared revenues (home rule taxes, State sales tax, PPRT, etc.) are recorded when the underlying exchange takes place. 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 mostly 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 as soon as they are both measurable and available for financing current obligations. Accordingly, property taxes are recognized as deferred inflows of resources in the year of levy (because the collections are unavailable at year-end) and as revenue in the subsequent year when the taxes are collected throughout the year, or within 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.

Derived tax revenues and State shared revenues (home rule taxes, State sales tax, PPRT, etc.) are recorded when the underlying exchange takes place, subject to availability. Federal and State grant revenues are recognized when the County has met all eligibility requirements, subject to availability. Interest on investments is recognized when earned. The County considers amounts to be available if collected during the period, or within 60 days after fiscal year-end. Amounts related to the current fiscal year but not collected within the first 60 days of the subsequent year are recorded as deferred inflows of resources (unavailable).

Property taxes, most non-property 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.

In governmental funds, expenditures, other than long-term debt and other long-term obligations (compensated absences, pensions, OPEB, property tax objections, self-insurance claims, etc.) are expected to be paid with available expendable resources and are recognized when obligations are incurred. Debt principal retirements and other payments related to long-term obligations other than debt, are reported as expenditures when due.

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 Hospitals System ("CCHHS") enterprise fund is payments received under CountyCare, charges to patients for services performed, and certain grants. Operating expenses of the CCHHS include the cost of services, costs incurred to other providers, administrative expenses, and depreciation on capital assets.

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 three accounts used by the County for General Fund financial resources: the Corporate Account, the Public Safety Account, and the Self Insurance Account. The Corporate Account includes all revenues and expenditures attributable to government management and supporting services; control of environment; assessment, collection and distribution of taxes; election; economic and human development; and transportation. The Public Safety Account includes the revenues and expenditures attributable to the protection of persons and property (corrections and courts), to include the costs of administering laws related to vehicles and transportation, government management and supporting services and revenues and expenditures of the Medical Examiner. The Self Insurance Account is used to account for employee health claims and various County risks, including workers' compensation and other liabilities.

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 revenue is derived from the County's share of the State's Motor Fuel Tax on gasoline which is restricted for road/highway construction, improvements and related debt service.

Annuity and Benefit Fund – The Annuity and Benefit Fund was established to account for the yearly revenues and expenditures the County receives and transmits to the separate body politic represented by the County Employees' and Officers' Annuity and Benefit Fund of Cook County. Revenues are derived from dedicated tax levies, personal property replacement taxes 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: 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

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, Oak Forest Health Center, CountyCare, Provident Hospital, the Cook County Department of Public Health, the Bureau of Health Services, the Ambulatory and Community Health Network, the Ruth Rothstein Core Center and Cermak Health Services of Cook County.

The operations and activities of CCHHS continue to be subsidized by the County as CCHHS continues to incur operating losses. The Cook County Board of Commissioners remain committed to the continued mission of CCHHS and through the adopted budget process in fiscal year 2017 approved 7% 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 asset acquisition/construction, and contributed services. If all CCHHS expenses and liabilities were recorded in the Enterprise Fund, the reduction in the CCHHS's net position would be significant.

Financial Condition of CCHHS – Operating losses from operations for CCHHS totaled $506 million for the year ended November 30, 2017. The health care industry is highly dependent upon a number of factors that have a significant effect on operations, such as laws and regulations, and continuing shifts in payor utilization. Additionally, certain salaries in the health care industry have become very competitive as a result of the national shortage of health care professionals. During the year ended November 30, 2017, CCHHS experienced success in its use of executive search firms in the recruitment of and hiring of key operational positions. In 2012, CCHHS and the Cook County Board Officials collaborated to cut Medicaid costs, 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 CCHHS's Medicaid Expansion Program (CountyCare) by creating the CMS waiver under Section 1115 of the Social Security Act (1115 Waiver) for Cook County, allowing CCHHS to enroll more than 115,000 individuals who would become eligible for Medicaid in 2014 under the Affordable Care Act with no cost to the State of Illinois. Once enrolled in CountyCare, members receive covered services at no cost including but not limited to primary and specialty visits within a broad network of doctors and

hospitals. The CountyCare network consists of 138 primary care access points including CCHHS facilities, all Federally Qualified Health Centers ("FQHCs") in Cook County, over 35 community hospitals, and five major academic medical centers. CountyCare began as an Illinois Medicaid Demonstration program. When the demonstration program period ended on June 30, 2014, CountyCare members were transitioned into a County 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. CCHHS expects to manage operating losses in the future by retaining CountyCare membership, growing specialty and clinical services, improving denials management, bending the cost curve and increasing patient satisfaction and retention. Like all Medicaid managed care plans, CountyCare and by extension CCHHS cash flow, continues to be highly dependent on timely reimbursement from the Illinois Department of Healthcare and Family Services ("DHFS"). CCHHS continues to work on strategies to increase revenues through making its services more attractive to patients, managed care organizations, and other providers. It is also working on decreasing costs by reducing overtime hours and transition to maintain high cost services in house where financially/operationally justifiable. The financial climate for safety net hospitals continues to be challenging and CCHHS must continue to grow its base activity and its ability to collect for the services in the Medicaid managed care environment.

(1) Net Patient Service Revenue and Patient Accounts Receivable

A significant amount of CCHHS's net patient service revenue 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 cost, as defined, of rendering services to program beneficiaries.

Net patient service revenue is reported at estimated realizable amounts from patients, third-party payors, and others for services rendered. Retroactive adjustments under reimbursement agreements with third-party payors are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and are adjusted in future periods as final settlements are determined. Estimated amounts due from or to third-party payors are reported as third-party settlement liabilities in the statement of net position.

Patient accounts receivable represents amounts owed to CCHHS for services provided to patients. The receivable is either due from a third-party payor, such as a commercial insurance carrier, or directly from the patient. Patient accounts receivable are presented net of allowances for contractual discounts and uncollectible accounts. CCHHS evaluates the collectability of its patient accounts receivable based on the length of time the receivable is outstanding, payor class, and historical experience. Accounts receivable are charged against the allowance for uncollectible accounts when they are deemed uncollectible. Medicaid patient accounts receivable (excluding Medicaid managed care) represented approximately 29% of patient accounts receivable, net, as of November 30, 2017.

(2) Charity Care

CCHHS's mission is to treat all patients in need of medical services without regard to their ability to pay. Medical services are available at all CCHHS's locations for those patients that are unable to pay for them. Patients are evaluated through the CCHHS financial counseling services. If a patient qualifies for Medicaid or other Federal programs, CCHHS will assist the patient in completing the applications for those programs.

For those patients that do not qualify for Medicaid or any other Federal programs, CCHHS has a charity care program for Cook County residents that evaluates the patient's need based on family size and income. The guidelines to qualify for charity care are adjusted each year based on changes in the Federal Government's poverty guidelines. The charity program covers patients with incomes up to 600% of the Federal Poverty guidelines.

Patients that are not residents of Cook County that need financial assistance in paying for their medical services are also offered a discount under the Illinois Uninsured Patient Discount program if their income is less than 600% of the Federal Poverty guidelines.

Charity care is measured based on the CCHHS's estimated direct and indirect costs of providing charity care services. That estimate is made by calculating a ratio of cost to gross charges, applied to the uncompensated charges associated with providing charity care to patients. Fiscal year 2017 amounts are as follows:

Charges forgone for charity care	$432,423,926
Estimated costs incurred for charity care	$273,297,481

During FY 2017, the CCHHS's payer utilization was as follows, based on gross patient service revenue:

Self-Pay	$ 608,778,705
Medicaid (including CountyCare)	513,245,515
Medicare	238,494,550
Other	68,113,201
	$ 1,428,631,971

For the year ended November 30, 2017, estimated gross charges associated with services provided to CountyCare patients totaled approximately $190 million. Charges related to CountyCare patients are excluded from the table above as CCHHS is reimbursed through capitation rather than through patient service revenue, and any gross charges associated with CCHHS services provided to CountyCare patients are eliminated in combination.

(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 CCHHS for inpatient and outpatient services based on per diem and per visit cost reimbursement methodologies. In addition, the Agreement requires DHFS to provide 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 Agreement, CCHHS received $297 million additional payments from DHFS during the fiscal year ended November 30, 2017. Of the amount received, $17.5 million is unearned and included in unearned revenue on the Statement of Net Position. Such unearned revenue is excluded from net patient service revenue and represents amounts to be earned during CCHHS' following fiscal year. Included in net patient service revenue as earned is $357 million which takes into consideration the prior year unearned revenue of $78 million. Based on the receipt of additional information related to certain federal funds received by CCHHS under the Agreement, management changed its method of estimating unearned revenue during the year ended November 30, 2017, which resulted in a decrease of unearned revenue of approximately $59 million, with a corresponding increase in net patient service revenue for the fiscal year.

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.

(4) CountyCare

In October 2012, the Federal government approved CCHHS's Medicaid Expansion Program ("CountyCare") by creating the CMS waiver under Section 1115 of the Social Security Act ("1115 Waiver") for Cook County. CountyCare began as an Illinois Medicaid demonstration project that ran through June 30, 2014, at which time CountyCare members were transitioned into a County Managed Care Community Network ("MCCN"). Under the 1115 Waiver, CCHHS received Per Member Per Month ("PMPM") revenue for CountyCare members of $629, but subject to the Federal Medical Assistance Percentage ("FMAP"), which CCHHS funded through the Interagency Transfer Agreement. Effective January 1, 2014, the PMPM increased to $632, with no FMAP requirement. Currently, PMPM varies by membership type.

At November 30, 2017, estimated amounts due from (due to) the State of Illinois relating to the CountyCare program totaled $41 million and $57 million, respectively.

CCHHS executed a contract on March 31, 2016, with a third-party administrator ("TPA") to provide administrative services, managed care and clinical services for CountyCare. This contract is a 3-year contract with options for two 1-year renewals. The administrative portion of the contract is $72 million. The CCHHS Board has also approved claims payments to the TPA to be paid to providers in the amount of $1,420.5 million. CCHHS has also contracted with additional benefit managers to process claims including pharmacy claims, dental and vision claims, and transportation claims. All claims for payment of CountyCare are handled by the TPA, whether the claims are generated by CCHHS facilities (domestic claims) or the network of outside providers (foreign claims). Total estimated foreign claims expense for the year ended November 30, 2017 was approximately $680 million. Estimated foreign claims incurred but not paid as of November 30, 2017 were $371 million and are included in claims payable in the statement of net position.

Under the agreement with the current TPA, CountyCare maintains on deposit with the TPA $25,000,000 which is available for use by the TPA to pay claims. This amount is reported as refundable deposit in the statement of net position.

While it was an Illinois Medicaid Demonstration program, CountyCare had to demonstrate that its costs were justified for the PMPM rate negotiated. If CountyCare's costs during the demonstration period were less than the PMPM rate, CCHHS must repay the overpayment of PMPM received. CCHHS has determined that the FY 2016 reserved estimate of $83 million is no longer due and outstanding. The reserve was originally constructed based on uncertainty in claims processing at both CCHHS and the State. CCHHS believes the reserve is no longer needed and repayment will not be required. The reversal of the reserve increased CountyCare capitation revenue by $83 million in FY 2017.

On November 1, 2017, CCHHS acquired Family Health Network's ("FHN") Cook County membership. The final acquisition cost of approximately $29 million was determined by remaining FHN membership at April 1, 2018. This acquisition, along with the subsequent acquisition of Aetna's Cook County membership on January 1, 2018, make CountyCare the largest Medicaid managed care organization in Cook County.

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") provided by the County Employees' and Officers' Annuity and Benefit Fund of Cook County.

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, deferred outflows of resources, liabilities, deferred inflows of resources and net position or fund balance

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 in 2a-7 money market funds, (if any) and 2a-7 like pools (Illinois Funds) are reported at net asset value per share. 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. Certain alternative investments are carried at fair value using net asset value per share as a practical expedient.

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. Total loans outstanding at November 30, 2017 total $125,012,655 and are offset with an allowance of $109,662,083, resulting in a net loan receivable balance of $15,350,572.

Cook County BUILT IN COOK (HUD Section 108 Loan Guarantee Program) funds are awarded to eligible public, private or non-profit entities to aid in the retention and creation of new jobs 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. Total loans outstanding at November 30, 2017 total $5,051,947. The County has determined that no allowance was necessary as of November 30, 2017.

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.

The 2017 levy year taxes are intended to finance FY 2017, 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. In the governmental fund financial statements, the 2017 levy year taxes are reported as deferred inflows of resources (amounts are unavailable). For the governmental fund financial statements, property tax revenue for FY 2017 represents the amount of property taxes levied in FY 2016 and collected in FY 2017 (and 60 days thereafter). Property tax receivable at November 30, 2017 in governmental funds and governmental activities represents the FY 2017 taxes certified to the County Clerk in December 2017 and uncollected prior year taxes.

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 held public hearings on its 2017 budget, to comply 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 Taxing 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 (if any), 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 contributions of the County to the County Employees' and Officers' Annuity and Benefit Fund of Cook County which were previously levied and extended against personal property. The County does not have any remaining applicable debt and all PPRT collections are deposited in the Annuity and Benefit Fund for distribution to the County Employees' and Officers' Annuity and Benefit Fund of Cook County.

3. Inventories and Prepaid Expenses

Inventory (CCHHS) held for resale is valued at the lower of cost or market using the first-in, first-out method. Inventories of supplies are valued at cost. In the Statement of Net Position, prepaid expenses represent prepaid insurance, paid upon the issuance of insured debt. Property held for resale is part of the County's program for improving disadvantaged areas and is considered inventory and is valued at the lower of cost or market.

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 if accepted before November 30, 2015, and at acquisition value if accepted on or after November 30, 2015. 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
Intangible Assets other than software	4

Infrastructure	
Bridges	50
Tunnels	50
Traffic Signals	5
Streets and Highways	20

Depreciation and amortization on capital assets is computed on the straight-line method.

At November 30, 2017, the County was in the process of numerous construction and renovation projects at the various CCHHS sites. The construction in progress is recorded as expenditures in the governmental fund (Capital Projects Fund) and is recorded as a capital asset (CIP) in the Statement of Net Position - governmental activities, throughout the year. CIP and other expenditures from the capital projects fund of the County for equipment, which amounted to $68,709,710, were transferred to CCHHS during fiscal year ended 2017, and are included in CCHHS as capital contributions.

5. Deferred Outflows and Inflows of Resources and Unearned Revenue

In addition to assets, the statements of net position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County reports deferred inflows and deferred outflows on the statements of net position related to pension amounts and gains and losses on debt refundings.

The County reports deferred inflows of resources on its governmental fund financial statements. Deferred inflows of resources arise when potential revenue does not meet the "available" criteria for recognition in the current period in the governmental funds.

The Statement of Net Position and governmental funds' balance sheets' report unearned revenues. Unearned revenues arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures or the fulfillment of other eligibility requirements (other than time requirements). In subsequent periods, when revenue recognition criteria are met or when the County has a legal claim to the resources, the liability for unearned revenues is removed from the financial statements and revenue is recognized. See Note 1 C (3) for information about CCHHS' unearned revenue.

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.

Compensatory Overtime will accrue at a rate of 1 and ½ hours for every hour worked in week over forty (40) hours. An overtime eligible employee may "bank" up to 240 hours of compensatory time. All overtime hours worked above this limit must be compensated with overtime pay at the rate of 1 and ½ hours for every hour worked in a week over forty hours after banking 240 hours of compensatory time.

7. Claims Payable – CountyCare and Third Party Administrator

This liability represents amounts payable to providers outside of CCHHS for services provided to CountyCare members (foreign claims). 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, 2017.

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 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, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bond issuance costs are expensed when incurred. Bonds payable are reported net of the applicable bond premium or discount.

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 issued 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.

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of County Employees' and Officers' Annuity and Benefit Fund of Cook County ("the A & B Plan") and additions to/deductions from the A & B Plan's fiduciary net position have been determined on the same basis as they are reported by the A & B Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 has not delegated the authority to assign amounts. 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 reduced by outstanding balances for bonds, deferred outflows/inflows of resources attributable to capital assets or the related debt, and other debt that are attributable to acquisition, construction or improvement of the assets.

Restricted – This consists of net position that is 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.

Unrestricted – This consists of net position (deficit) 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 ninety days or less from the date of purchase to be cash equivalents. Restricted investments consist only of investments with a maturity date greater than ninety days 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, deferred outflows, liabilities, and deferred inflows and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses 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 $465,516,793. 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, Suite 1127, Chicago, Illinois 60602.

Copies of the Health and Hospitals Systems Report can be obtained from the Deputy Chief Operating Officer of Finance, 1900 West Polk, Room 200, 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 Street, Suite 2060, Chicago, Illinois 60602.

Copies of the financial statements and actuarial reports of the Pension Funds may be obtained from the plan's offices at 70 West Madison Street, Suite 1925, Chicago, Illinois 60602, or www.cookcountypension.com.

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 forecast, 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 year-end. 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 and the Chief Financial Officer, 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 on behalf of the President. The Executive Budget Recommendation is then 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 recommended 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. Current state statute, enacted prior to the current state constitution, provides that the Annual Appropriation Ordinance is to 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, the Debt Service Fund, the Cook County Health and Hospital System ("CCHHS"), and Special Revenue Funds (other than Township Roads, Governmental Grants, and other non-budgeted special revenue funds).

The County's total appropriation, including such sums as are appropriated on a continuing basis for the Health and Hospital System, represents the maximum expenditure amount authorized during the fiscal year, and cannot be legally exceeded unless subsequently amended by the County Board or as required by law. 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, Budget Director, and the Treasurer are authorized by the County Board to use unexpended balances as transfers so that fund deficiencies may be

appropriately adjusted. The Capital Projects Fund applies project length budgets for fiscal control.

Under the FY 2017 Appropriation Bill and corresponding Budget Resolution promulgated under the County's constitutional home rule authority, total County operating expenditures may not exceed the total sum appropriated for FY 2017 (including such sums as are appropriated on a continuing basis for the Health and Hospital System). The formatting arrangement of appropriations by object level in the FY 2017 Appropriation Bill does not per se limit spending at the object level, and expenditures greater than an object level may be accomplished through permissible transfers. Total County operating expenditures did not exceed the total sum appropriated through the 2017 Appropriation Bill.

By operation of Law, the County's Debt Service Funds are funded by relevant bond ordinances, not through the appropriation bill. The County's bond ordinances and the indentures promulgated thereunder ensure that those who buy County Bonds receive payment without regard to whether the County appropriates real estate taxes by way of the appropriation bill. The sums set forth in the appropriation bill for Debt Service Funds reflect the County's projections regarding variable rate and fixed rate bonds, and those sums are utilized primarily to estimate the sums to be collected through the annual real estate levy for the General and Health Fund.

The Governmental Grants Fund, Township Roads Fund and the 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 following information provides deficit fund balances at November 30, 2017:

Capital Projects	$ (48,611,430)
Nonmajor Governmental Funds -	
County Law Library	(616,997)
County Recorder Document Storage System	(870,291)
Circuit Court Document Storage	(4,581,657)
Circuit Court Automation	(7,535,364)
Cook County Emergency Telephone System	(2,777,329)
State's Attorney Narcotics Forfeiture	(4,160,750)
Clerk of the Circuit Court Administrative Fund	(438,481)
GIS Fee	(86,251)
Chief Judge Mental Health	(424,500)
Chief Judge Peer Jury	(203,729)
Chief Judge Drug Court	(151,414)
Governmental Grants	(1,232,925)

III. Detailed notes on all funds

A. Deposits and investments

1. The County (excluding the Pension Trust Fund as a separate Body Politic)

As of November 30, 2017, the County had the following investments in debt securities:

Investment Type / County Funds	Investment Maturities (in Years) Less Than 1	1 - 5	6 - 10	More than 10 Years	NA ***	Total
Federal National Mortgage Association	$ -	$ -	$ -	$ 2,198,037	$ -	$ 2,198,037
Federal Home Loan Mortgage Corporation	-	8,627,455	-	4,938,855	-	13,566,310
Government National Mortgage Association	-	-	-	4,410,065	-	4,410,065
Annuities	-	-	-	1,127,116	-	1,127,116
Debt mutual funds	138,843,323	-	-	-	-	138,843,323
U.S. Treasury Securities	83,067,308	-	-	-	-	83,067,308
Illinois Funds	-	-	-	-	5,403	5,403
Other debt securities	-	-	955,555	-	3,942,185	4,897,740
	$ 221,910,631	$ 8,627,455	$ 955,555	$ 12,674,073	$ 3,947,588	$ 248,115,302

***Categorization not applicable

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County's Level 1 investments reported below are quoted prices for identical securities in an active market. Level 2 investments are quoted process for similar securities in an active market and quoted prices for identical or similar securities obtained from markets that were not active. As of November 30, 2017, the County's investments are measured as follows:

Investment Type / County Funds	Level 1	Level 2	Level 3	Total
Equity Mutual Funds	$ 6,663,000	$ -	$ -	$ 6,663,000
Common Stock	3,126,127	-	-	3,126,127
Annuities		1,127,116	-	1,127,116
Other debt securities	945,125	10,430	-	955,555
Federal National Mortgage Association	-	2,198,037	-	2,198,037
Federal Home Loan Mortgage Corporation	-	13,566,310	-	13,566,310
Governmental National Mortgage Association	-	4,410,065	-	4,410,065
U.S. Treasury Securities	83,067,308	-	-	83,067,308
Debt mutual funds	138,843,323	-	-	138,843,323
Total	$ 232,644,883	$ 21,311,958	$ -	253,956,841
Investments measured at cost (Illinois Funds and short-term)				3,947,588
Total investments				$ 257,904,429

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 in domestic money market mutual funds to those 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	Moody's/ Standard & Poor's Rating	Carrying Amount
Federal National Mortgage Association	Aaa/AA+	$ 2,198,037
Federal Home Loan Mortgage Corporation	Aaa/AA+	13,566,310
Governmental National Mortgage Association	Aaa/AA+	4,410,065
Debt Mutual Funds	Not rated	138,843,323
Illinois Funds	Not rated/AAA	5,403
Other short-term securities	Not rated	3,942,185
Annuities	Not rated	1,127,116

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%, consisting 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 $690,273,075 as of November 30, 2017. The County's deposits were not exposed to custodial credit risk as of November 30, 2017.

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, 2017 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, 2017, 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. As of November 30, 2017, the County did not have any investments that exceeded 5% of the County's total investment portfolio.

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. Illinois Funds does meet all the criteria in GASB Statement No 79, paragraph 4 which allows the reporting of its investments at amortized cost. Investments in Illinois Funds are valued at share price, which is the price the investment could be sold for. There are no limitations or restrictions on withdrawals from the pool.

The following schedule summarizes the cash and investments reported in the basic financial statements for the Primary Government and Agency Funds (excludes Pension Trust Fund):

From Note III A 1. - County Investments		
U.S. Government Agency Securities	$	20,174,412
U.S. Treasury Securities		83,067,308
Debt Mutual Funds		138,843,323
Illinois Funds		5,403
Annuities		1,127,116
Other Debt Securities		4,897,740
Total Investments from Note III A.		248,115,302
Other Investments not categorized		
Equity securities		9,789,127
Total County Investments		257,904,429
Cash - Demand Deposits		690,273,075
Total Cash and Investments	$	948,177,504
Reconciliation to Financial Statements:		
Exhibit 1 - Primary Government:		
Cash and Investments	$	539,348,613
Cash and Investments with escrow agent		2,853,806
Cash and Investments with trustees		138,165,704
Exhibit 10 - Fiduciary - Agency Funds		
Cash		241,575,557
Investments		26,233,824
Total Cash and Investments	$	948,177,504

2. Pension Trust Fund (the "County Employees' and Officers' Annuity and Benefit Fund" which is a separate body politic from the County)

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, 2016. Investments that represent 5% or more of the Pension Trust Fund's net position are separately identified.

Type of Investment	Carrying Amount
U.S. Government and Government Agency Obligations	$ 1,026,986,177
Corporate Bonds	822,348,141
Equities - U.S. and International	4,264,200,142
Private Equities	267,153,632
Collective International Equity Fund	67,885,886
Commingled Fixed Income Fund	26,821,800
Private global fixed fund limited partnership	206,118,267
Exchange Traded Funds	483,639,898
Alternative Investments:	
Hedge Funds	
Burnham Harbor Fund Ltd.	446,348,433
Other	187,745,514
Real Estate - limited partnerships	597,613,560
Short term Investments	602,067,528
TOTAL INVESTMENTS	$ 8,998,928,978

The Pension Trust Fund had capital commitments of approximately $323 million for the various limited partnership and private equity investments.

The plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The plan's Level 1 investments reported below are quoted prices for identical securities in an active market. Within Level 2 investments, U.S. Government and government agency obligations and corporate bonds are generally valued by benchmarking model-derived prices to quoted market prices and trade data for identical or comparable securities. To the extent that quoted process are not available, fair value is determined based on a valuation model that includes inputs such as interest rate yield curves and credit spreads. Securities traded in markets that are not considered active are valued based on quoted market

prices, broker to dealer quotations, or alternative pricing sources with reasonable levels of price transparency.

The plan has the following recurring fair value measurements as of December 31, 2016:

	Level 1	Level 2	Level 3	Total
U.S. and international equities	$ 4,264,200,142	$ -	$ -	$ 4,264,200,142
U.S. Government and government agency obligations	-	1,026,986,177	-	1,026,986,177
Corporate bonds	-	822,348,141	-	822,348,141
Exchange traded funds	483,639,898	-	-	483,639,898
Total	$ 4,747,840,040	$ 1,849,334,318	$ -	6,597,174,358
Investments measured at net asset value				2,401,754,620
Total investments				$ 8,998,928,978

	Carrying Amount	Unfunded Commitments	Redemption Frequency (if Eligible)	Redemption Notice Period
Investments measured at NAV:				
Collective international equity fund (1)	$ 67,885,886	$ -	Daily	N/A
Commingled fixed income fund (2)	26,821,800	-	Daily	5 days
Private global fixed income limited partnership (3)	206,118,267	-	Monthly	15 days
Private equities (4)	267,153,632	280,535,000	Closed Ended	N/A
Hedge funds (5)	446,348,433	-	Monthly	95 days
Hedge funds (5)	16,335,874	-	Quarterly	65 days
Hedge funds (5)	171,409,640	-	Quarterly	90 days
Real estate funds (6)	247,049,922	-	Quarterly	45 days
Real estate funds (6)	231,002,063	-	Quarterly	90 days
Real estate funds (6)	119,561,575	42,077,000	Quarterly	90 days
Short term investments (7)	602,067,528	-	Daily	N/A
	$ 2,401,754,620			

(1) Collective international equity fund – The fund's investment objective is to achieve long-term capital appreciation by investing primarily in equity and equity-related securities of issuers that are located, or do significant business, in emerging market countries. The fair value of the investment in the fund has been determined using the NAV per share of the investment.

(2) Commingled fixed income fund – The fund's investment objective is to track the performance of the Barclays U.S. Aggregate Index. The fair value of the investment in the fund has been determined using the NAV per share of the investment.

(3) Private global fixed income fund limited partnership – The partnership's investment objective is to maximize total investment return by investing in a portfolio of fixed and floating rate debt securities and debt obligations of governments, government-related or corporate issuers worldwide, as well as derivative financial instruments. The fair value of the investment in the partnership fund has been determined using the NAV per share (or its equivalent) of the investment.

(4) Private equities – This investment consists of 47 limited partnership investments with an investment objective to achieve long-term capital appreciation and capital preservation through investments in limited partnerships, privately issued securities, private equity funds, and other pooled investments. Closed-end limited partnership interest are generally illiquid and cannot be redeemed. It is expected that liquidation of the limited partnership interests will generally coincide with the terms of the various underlying partnership agreements. These underlying private equity partnerships generally have a fund life per the Limited Partnership Agreements of approximately 10 to 12 years plus 2 to 3 one-year extensions. However, the underlying general partners may extend their funds indefinitely to facilitate an orderly liquidation of the underlying assets. The fair value of the investments in this type has been determined using the NAV per share (or its equivalent) of the investments.

(5) Hedge funds – The investment objective of the hedge funds is to invest in non-traditional portfolio managers, diversified portfolios of hedge funds having a low correlation with major investment markets, and diversified groups of alternative investment funds that invest or trade in a wide variety of financial instruments and strategies. The fair value of the investment in the hedge funds has been determined using the NAV per share (or its equivalent) of the investment.

(6) Real estate funds – This investment includes a commingled pension trust fund, an insurance company separate account, and other real estate funds that are designed as funding vehicles for tax-qualified pension plans. Their investments are comprised primarily of real estate investments either directly owned or through partnership interests and mortgage and other loans or income producing real estate. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the investments. Due to the nature of the investments and available cash on hand, significant redemptions in this type of investment may at times be subject to additional restrictions.

(7) Short-term investments – This investment's objective is to invest in short-term investments of high quality and low risk to protect capital while achieving investment returns. The fair value of the investment in the fund has been determined using the NAV per share of the investment.

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 each manager's total fixed income portfolio to fall within plus or minus 30% of the duration for the fixed income performance benchmark (*Bloomberg Barclays US Aggregate Fixed Income*), which was 5.89 years at December 31, 2016. The following table presents a summarization of the Plan's debt investments at December 31, 2016 using the segmented time distribution method:

	Investment Maturities (in Years)				
Type of Investment	Less Than 1	1 - 5	6 - 10	More Than 10	Total
Corporate bonds	$ 80,770,194	$ 236,779,236	$ 287,367,978	$ 217,430,733	$ 822,348,141
Commingled Fixed Income	-	26,821,800	-	-	26,821,800
U.S. Government and agency obligations	41,930,224	260,538,133	199,418,969	525,098,851	1,026,986,177
Short-term	602,067,528	-	-	-	602,067,528
Total	$ 724,767,946	$ 524,139,169	$ 486,786,947	$ 742,529,584	$ 2,478,223,646

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 two out of three credit agencies (Moody's Investor Service, Standard & Poor's and/or Fitch).

The following table presents a summarization of the credit quality ratings of investments as of December 31, 2016 as valued by Moody's Investors Service /Standard & Poor's:

Type of Investment	Rating*	2016
Corporate bonds	Aaa/AAA	$ 48,506,639
	Aa/AA	32,586,006
	A/A	165,481,684
	Baa/BBB	360,891,419
	Ba/BB	114,193,825
	B/B	39,430,435
	Caa/CCC	6,992,198
	C/C	276,176
	D/D	347,296
	NR	53,642,463
		$ 822,348,141
U.S. Government and government agency obligations	Aaa/AAA	$ 172,604
	Aa/AA	928,904,735
	NR	97,908,838
		$ 1,026,986,177
Commingled Fixed Income	Baa/BBB	$ 26,821,800
Short-term investments	NR	$ 602,067,528

* 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, 2016, 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 Pension Trust Fund assets and foreign fixed income obligations to 2.5% of total Pension Trust Fund assets. The Pension Trust Fund's exposure to foreign currency risk as of December 31, 2016 is as follows:

Foreign Currency Risk	Fair Value (USD) 2016
Equities:	
Australian dollar	$ 72,090,036
Brazil real	22,034,268
British pound	235,875,591
Canadian dollar	98,136,267
Chilean peso	2,535,875
Columbian peso	471,258
Czech koruna	38,001
Danish krone	24,225,552
Egyptian pound	244,466
European euro	425,043,124
Hong Kong dollar	107,837,446
Hungarian forint	1,023,544
Indian Rupee	14,579,736
Indonesian rupiah	6,341,159
Israeli shekel	7,142,608
Japanese yen	313,922,289
Malaysian ringgit	5,038,720
Mexican peso	8,513,047
New Taiwan Dollar	30,991,207
New Turkish lira	496,551
New Zealand Dollar	11,400,230
Norwegian krone	21,520,393
Philippines peso	6,723,629
Polish zloty	3,389,402
Russian ruble	532,753
Singapore dollar	21,223,544
South African rand	15,117,538
South Korean won	43,635,467
Swedish krona	43,845,594
Swiss franc	78,901,898
Thailand baht	8,974,788
U.S. dollar	2,632,354,161
Total equities	$ 4,264,200,142

Type of Investment	Fair Value (USD) 2016
Corporate bonds:	
British pound sterling	$ 874,914
Mexican Peso	10,956,224
Philippines Peso	984,540
Swedish krona	1,079,281
U.S. dollar	808,453,182
Total corporate bonds	$ 822,348,141
Private Equities:	
European euro	$ 10,868,687
U.S. dollar	256,284,945
Total Private Equities	$ 267,153,632

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 does not have the right to sell or pledge securities received as collateral unless the borrower defaults. The average term of securities loaned was 43 days for 2016; 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, 2016 of 84 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, 2016, the fair value (carrying amount) of loaned securities was $1,253,039,566 and the fair value (carrying amount) of cash collateral received by the Pension Trust Fund was $1,074,265,161. Securities on loan included equities, U.S. and international 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 $212,162,888.

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 fair 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 takes place. As of December 31, 2016, the Pension Trust Fund contracted to acquire securities on a when-issued basis with a total principal amount of $94,100,000.

Derivatives. The Pension Trust Fund's investment policy permits the use of financial futures for hedging purposes only. 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 included in investments. The gain or loss on forward currency contracts is recognized and reported on the Statement of Changes in Fiduciary Net Position as part of investment income. The foreign 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, 2016, the Pension Trust Fund had futures contracts with a fair value of $(1,494,554) and a notional value of $198,921,540 and a maturity date of March 17, 2017 for all contracts.

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, 2016:

Forward currency contract receivables	$ 17,399,562
Forward currency contract payable	(17,000,354)
	399,208
U.S. Equity Index Futures Contracts	(1,494,554)
Total derivative instruments	$ (1,095,346)

For the year ended December 31, 2016, the change in fair value of the derivative instruments was not material.

B. Capital assets

Capital asset activity for the year ended November 30, 2017 was as follows:

Governmental Activities:	November 30, 2016	Additions	Disposals and Transfers	November 30, 2017
Capital assets, not being depreciated/amortized:				
Land	$ 151,272,146	$ -	$ -	$ 151,272,146
Construction in Progress	259,430,397	135,966,071	(90,898,702)	304,497,766
Total capital assets not being depreciated/amortized	410,702,543	135,966,071	(90,898,702)	455,769,912
Capital assets being depreciated/amortized:				
Buildings and Other Improvements	1,737,879,876	18,581,526	(51,694)	1,756,409,708
Machinery and Equipment	476,646,593	103,556,064	(7,385,451)	572,817,206
Infrastructure	1,692,298,834	6,249,833	-	1,698,548,667
Total capital assets being depreciated/amortized	3,906,825,303	128,387,423	(7,437,145)	4,027,775,581
Less accumulated depreciation/amortization for:				
Buildings and Other Improvements	935,122,049	57,058,808	(36,186)	992,144,671
Machinery and Equipment	370,758,059	39,482,749	(7,017,615)	403,223,193
Infrastructure	1,250,512,626	39,085,461	-	1,289,598,087
Total accumulated depreciation/amortization	2,556,392,734	135,627,018	(7,053,801)	2,684,965,951
Total capital assets being depreciated/amortized, net	1,350,432,569	(7,239,595)	(383,344)	1,342,809,630
Total Governmental Activities capital assets, net	$ 1,761,135,112	$ 128,726,476	$ (91,282,046)	$ 1,798,579,542

Business-type Activities:	November 30, 2016	Additions and Transfers	Disposals and Transfers	November 30, 2017
Capital assets, not being depreciated/amortized:				
Land	$ -	$ 990,911	$ -	$ 990,911
Construction in Progress	-	72,432,970	-	72,432,970
Total capital assets not being depreciated/amortized	-	73,423,881	-	73,423,881
Capital assets being depreciated:				
Buildings and Other Improvements	686,383,413	59,720	-	686,443,133
Machinery and Equipment	281,783,244	391,765	(3,200)	282,171,809
Intangible Assets	-	29,094,000	-	29,094,000
Total capital assets being depreciated	968,166,657	29,545,485	(3,200)	997,708,942
Less accumulated depreciation for:				
Buildings and Other Improvements	338,797,990	14,958,826	-	353,756,816
Machinery and Equipment	232,005,245	10,470,961	-	242,476,206
Total accumulated depreciation	570,803,235	25,429,787	-	596,233,022
Total capital assets being depreciated, net	397,363,422	4,115,698	(3,200)	401,475,920
Total Business-type Activities capital assets, net	$ 397,363,422	$ 77,539,579	$ (3,200)	$ 474,899,801

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

Governmental Activities:	
Government Management and Supporting Services	$ 85,485,043
Corrections	4,307,830
Courts	2,985,219
Control of Environment	102,102
Assessment and Collection of Taxes	485,342
Transportation	41,539,404
Economic and Human Development	6,297
Election	715,781
Total depreciation/amortization expense-governmental activities	$ 135,627,018
Business-type Activities:	
CCHHS	$ 25,249,787

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 ($29,923,385 for FY 2017) are reported as

other financing sources (uses) in the Governmental Funds and as transfers in the Enterprise Funds. Additionally, the County transfers amount to CCHHS to help finance pension contributions and other expenses. The County also contributes capital assets to CCHHS, which are not recorded in the overall transfer amounts. These capital contributions ($68,709,710 for FY 2017) 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 FY 2017 included:

Transfers Summary - All Funds

November 30, 2017	Transfer In	Transfer Out
General Fund -		
Enterprise Funds - CCHHS - pension contributions	$ -	$ 112,831,682
Enterprise Funds - CCHHS - contributed services	-	29,923,385
Debt Service Fund - Series 2013 Sales Tax Revenue bonds debt service	-	2,225,836
Debt Service Fund - Series 2017 Sales Tax Revenue bonds debt service	-	2,358,750
Non Major Special Revenue Funds - overhead and other indirect costs	11,773,150	-
Enterprise Funds - CCHHS - medical claims reimbursement	-	774,375
	11,773,150	148,114,028
Motor Fuel Tax Fund -		
Debt Service Fund - Series 2012D debt service	-	6,254,643
	-	6,254,643
Debt Service -		
Motor Fuel Tax Fund - Series 2012D debt service	6,254,643	-
General Fund - Series 2013 Sales Tax Revenue bonds debt service	2,225,836	-
General Fund - Series 2017 Sales Tax Revenue bonds debt service	2,358,750	-
	10,839,229	-
Annuity and Benefit Fund -		
CCHHS - Property tax levies for pension contributions	-	45,980,076
	-	45,980,076
Nonmajor Governmental Funds -		
General Fund - overhead and other indirect costs	-	11,773,150
	-	11,773,150
Proprietary Funds -		
General Fund - pension contributions	112,831,682	-
General Fund - contributed services	29,923,385	-
General Fund - medical claims reimbursement	774,375	-
Annuity and Benefit Fund - pension contributions	45,980,076	-
	189,509,518	-
Total all funds	**$ 212,121,897**	**$ 212,121,897**

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 payables also are a result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2017. 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, 2017	Receivable Fund (Due from)	Payable Fund (Due to)
General Fund		
General Fund - Enterprise Funds - CCHHS	$ 43,455	$ -
General Fund - Agency Funds - County Treasurer	-	15,066
General Fund - Capital Projects	129,000,000	-
	129,043,455	15,066
Capital Projects Fund		
Capital Projects - General Fund	-	129,000,000
	-	129,000,000
Debt Service Fund		
Debt Service Fund - Agency Fund - County Treasurer	-	3,672,948
	-	3,672,948
Nonmajor Governmental Funds		
Nonmajor Special Revenue Funds - Agency Fund - County Treasurer	-	183,677
	-	183,677
Proprietary Funds		
Enterprise Funds - CCHHS - General Fund	-	43,455
	-	43,455
Agency Funds		
County Treasurer - Debt Service Fund	3,672,948	-
County Treasurer - General Fund	15,066	-
County Treasurer - Nonmajor Special Revenue Funds	183,677	-
	3,871,691	-
Total all funds	**$ 132,915,146**	**$ 132,915,146**

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 $15.6 million for FY 2017.

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

Year	Amount
2018	$ 13,658,639
2019	11,976,326
2020	10,362,510
2021	2,494,399
2022	278,152
Thereafter	788,411
	$ 39,558,437

E. Long-term debt

1. Outstanding Long-term Debt

The County's debt is issued pursuant to the County's home rule powers under the 1970 Constitution of the State of Illinois and authorizing ordinances adopted by the County Board. The County has authority to incur debt payable from ad valorem property tax receipts or from any other lawful source and maturing within 40 years from the time it is incurred without prior referendum approval. The annual debt service requirements to retire long-term bonds outstanding at November 30, 2017, as presented in Table 1 below, are based on the stated maturities of the various bond indentures, including variable rate demand bonds (both direct placements and variable rate demand bonds) and assumes that these bonds will be remarketed and that credit facilities for these bonds will be renewed over the term of the bond indentures.

As of November 30, 2017, the outstanding principal is comprised of $3.4 billion of General Obligation and Sales Tax Revenue Bonds, as shown in the following chart:

Table 1

Fiscal Year	Total Principal	Total Interest	Total Requirements
2018	$ 136,025,000	$ 160,197,499	$ 296,222,499
2019	157,305,000	154,193,905	311,498,905
2020	158,805,000	147,115,294	305,920,294
2021	165,750,000	139,258,948	305,008,948
2022	165,185,000	130,996,353	296,181,353
2023 - 2027	902,805,000	529,445,470	1,432,250,470
2028 - 2032	1,119,911,750	314,350,326	1,434,262,076
2033 - 2037	495,315,000	63,058,245	558,373,245
2038 - 2040	60,000,000	5,000,000	65,000,000
Total	$ 3,361,101,750	$ 1,643,616,040	$ 5,004,717,790

Interest on variable rate debt included in Table 1 above was calculated using the interest rate at fiscal year-end, November 30, 2017, and assumes that current rates remain the same through final maturity.

Series 2004D – 1.240%
Series 2012A – 1.644%
Series 2012B – 2.022%
Series 2014C – 1.359%

2. General Obligation Bonds

General Obligation Bond Debt Service Funds are maintained for the retirement of bonded debt. Property tax receipts are directly deposited with a bond trustee by the County's Treasurer 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, 2017. Actual interest expense could be materially different.

The annual debt service requirements to retire long-term bonds outstanding at November 30, 2017, as presented below in Table 2, are based on the stated maturities of the various bond indentures, including variable rate demand bonds (both direct placements and variable rate demand bonds) and assumes that these bonds will be remarketed and that credit facilities for these bonds will be renewed over the term of the bond indentures. Should the variable rate demand bonds not be remarketed or direct placement credit facilities are not extended, the actual debt maturities as presented could accelerate significantly (see additional information pertaining to series 2004D, 2012A, 2012B and 2014C on the pages that follow).

Table 2
Outstanding General Obligation Debt

Fiscal Year	Total Principal	Total Interest	Total Requirements
2018	$ 133,445,000	$ 147,536,581	$ 280,981,581
2019	154,675,000	141,584,587	296,259,587
2020	156,070,000	134,611,176	290,681,176
2021	162,925,000	126,843,867	289,768,867
2022	162,220,000	118,722,522	280,942,522
2023 - 2027	885,955,000	470,103,694	1,356,058,694
2028 - 2032	1,093,456,750	259,615,300	1,353,072,050
2033 - 2037	343,300,000	27,259,329	370,559,329
Total	$ 3,092,046,750	$ 1,426,277,057	$ 4,518,323,807

Governmental purpose bonds outstanding at November 30, 2017, are comprised of the following:

2004C County taxable bonds of $135,000,000, issued to finance the cost of various capital projects and to finance the County's self insurance program. $31,000,000 serial bonds due November 15, 2023 with an interest rate of 5.70%; $98,000,000 of the serial bonds are due November 15, 2029 with an interest rate of 5.79%; $6,000,000 of the serial bonds are due November 15, 2029 with an interest rate of 5.76%.	$	133,110,000
2004D County variable rate taxable bonds of $130,000,000 were issued to finance the cost of various capital projects and to finance the County's self insurance program. The bonds are due in two installments of $15.6 million and $114.4 million in 2029 and 2030, respectively. The bonds were used to finance the cost of various capital equipment projects; interest rate is estimated at 5.00% and is supported by Direct Pay letter of credit.		130,000,000
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%. The 1997A & 1997B refunding bonds refunded debt originally issued for capital projects.		108,680,000
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%. The 1996, 1997B and 1998A bonds were all refunding bonds. These refunding bonds refunded debt originally issued for various capital projects and working cash. The 2004B bonds were issued for capital projects.		61,035,000
2009B County taxable bonds of $251,410,000 were issued to finance the cost of various capital construction and equipment projects. $120,205,000 of the bonds, which mature on November 15, 2031 have an interest rate of 6.31% and qualifies for 35% Build America Bond Direct Pay Subsidy; and $131,205,000 of the bonds which are due November 15, 2033, have an interest rate of 6.36% and qualifies for 45% Recovery Zone Rate Direct Pay Subsidy.		251,410,000
2009C County refunding bonds of $140,695,000 due in annual installments of $35,000 to $53,185,000 through November 15, 2021; interest at 3.25% to 5.0% to refund $145,215,000 of 1998A (refunding bonds), 1999A & 1999B bonds with an average interest of 5.03%. The 1998A refunding bonds refunded debt originally issued for capital projects and working cash, all other bonds were originally issued to finance capital projects.		110,665,000
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%.		41,300,000
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 (refunding bonds), 1999A, 2001A & 2004E bonds with an average interest of 4.71%. The 1998A refunding bonds wee issued to refund debt originally issued to provide working cash and to fund capital projects. All other original bonds were related to capital projects.		277,950,000

2010D County taxable general obligation bonds of $308,640,000 were used to finance the cost of various capital construction and equipment projects. The bonds have an interest rate of 6.229% and are Build America Bonds due November 15, 2031 through November 15, 2034. The bonds qualify for 35% Direct Pay Subsidy.	$ 308,640,000
2010G County refunding bonds of $119,855,000 due in annual installments of $22,580,000 to $46,300,000 due November 15, 2025 through November 15, 2028; interest at 5.0% to refund $125,675,000 of 1999A, 2001A, 2004B & 2009D bonds with an average interest of 4.62%. The original bonds were issued to finance various capital projects.	119,855,000
2011A County refunding bonds of $252,200,000 due in annual installments of $3,950,000 to $26,175,000 through November 15, 2028; interest at 4.00% to 5.25% to refund $147,515,000 of 1996, 1997A, 2002D, 2003B, 2004A&B, 2006A & 2009 A&C&D bonds with an average interest of 4.54%. The 1996, 2004B and 2009D bonds were issued for capital projects. The various refunding bonds were issued to refund working cash bonds and various capital project bonds.	225,860,000
2011B County refunding bonds of $130,020,000 due in annual installments of $2,700,000 to $30,535,000 through November 15, 2027; interest at 2.93% to 5.54% to refund $120,490,000 of 1997A, 2002D, 2003B, 2009A&C&D & 2010C bonds, all of which were originally issued to refund bonds issued for capital purposes and working cash.	115,750,000
2011C County taxable Self-Insurance bonds of $125,000,000 due in annual installments of $10,695,000 to $28,525,000 through 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; interest is presently 74% of LIBOR plus 98 basis points. Proceeds were used to refund $145,400,000 of 2002B variable rate bonds. The 2002B bonds were originally issued to finance various capital projects.	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; interest is LIBOR plus 65 basis points. Proceeds were used to refund $107,400,000 of 2002A variable rate bonds (self-insurance bonds).	93,880,000
2012C County refunding bonds of $380,530,000 due in annual installments of $240,000 to $80,915,000 through November 15, 2033; interest at 4.00 % to 5.00% to refund $157,810,000 of 2002C, $100,185,000 of 2002D refunding bonds, $58,675,000 of 2004A refunding bonds, $142,900,000 of 2004B bonds. The original bonds were issued primarily for capital projects.	380,530,000
2012D County refunding bonds of $29,410,000 due in two installments of $7,260,000 and $16,950,000 through November 15, 2019; interest at 2.03 to 2.28% to refund $24,250,000 of the 2011C bonds (self-insurance bonds).	24,210,000

2013A County refunding bonds of $62,920,000 due in installments of $8,340,000 and $14,520,000 through November 15, 2018; interest rate of 2.00% to 5.00% to refund $68,020,000 of 2003B refunding bonds (issued to refund working cash bonds and capital projects bonds.)	$	14,520,000
2013B County refunding bonds of $8,900,000 due at November 15, 2023; interest rate is 5.00% to refund $8,900,000 of 2003B refunding bonds (issued to refund working cash bonds and capital projects bonds.)		8,900,000
2014A County refunding bonds of $130,590,000 due in annual installments of $8,415,000 to $25,005,000 through November 15, 2022; interest at 1.00 % to 5.00% to refund $137,435,000 of series 2004A bonds which were originally issued to finance capital projects.		59,785,000
2014C County refunding variable rate bonds of $100,141,000 due in annual installments of $10,520,000 to $35,050,000 through November 15, 2031; interest rate is SIFMA plus 49 basis points. The bonds were issued to refund $100,000,000 of the 2002B variable rate bonds, which were originally issued to finance capital projects.		100,141,750
2016A County refunding bonds of $284,915,000 due in annual installments of $2,095,000 to $59,630,000 through November 15, 2031; interest at 3.00 % to 5.00% to refund $137,435,000 of series 2006A bonds which were originally issued to finance capital projects.		279,545,000
Total County General Obligation bonds	$	3,092,046,750

Variable Rate Demand Bonds

As of November 30, 2017, the County had one bond series that was variable rate demand bonds – Series 2004D. Additional series with similar features that were held as direct purchase agreements with commercial banks includes the Series 2012A, Series 2012B and Series 2014C.

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 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. As of November 30, 2017, the County had one bond series that was variable rate demand bond, which had the following rates:

Series 2004D – 1.240%

The County also had three series of Variable Rate Bonds that were directly purchased by commercial banks and that were subject to variable rates of interest, but that were not remarketed or subject to investor put options. Those series are:

Series 2012A – 1.644%
Series 2012B – 2.022%
Series 2014C – 1.359%

Direct Pay Letter of Credit

On December 1, 2014, the County converted the credit facility for the Series 2004D bonds ($130 million) which were supported by the Barclays Bank PLC Standby Bond Purchase Agreement to a direct pay letter of credit also with Barclays Bank PLC. The new direct pay letter of credit agreement (agreement) allows the County to borrow money, under certain conditions, for the purchase of any demand bonds not remarketed. The agreement was scheduled to expire December 1, 2017 but was extended to December 1, 2020. 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 liquidity drawing or advance 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.

Although management of the County believes it would be unlikely, for purposes of illustration and included in the chart below, if the County were to encounter a scenario that required the County to advance the full amount ($130 million) of the credit facility, under the reimbursement agreement outlined above and using November 30, 2017 interest rates, the County would pay a blended rate averaging 9% in 2018 and 10% thereafter until the end of 2020. On the first business day in January, following the February 15th after the advance date, or January 4, 2021, reimbursement of the full amount of the liquidity drawing would be due to Barclays. The County has no current intention to draw on the liquidity facility, but were an advance of some portion of the $130 million become necessary, the County would request the draw and ensure all the terms of facility continue to be followed. The current credit facility agreement will expire December 1, 2020. The County is required to pay Barclays Bank PLC a quarterly commitment fee for the letter of credit currently at 0.55% of the bond par outstanding. These bonds have a final maturity date of November 1, 2030. The County is required to comply with the agreed bank covenants. In an event of default, the Bank may declare all obligations due and payable, in accordance with the agreement, which states all outstanding bonds shall be redeemed on the 1st business day of January following the first 15th day of February following the occurrence of default. In the event of default, the rate would be equal to the Base Rate plus 4%. As of November 30, 2017, the County had not drawn any funds under its existing Direct Pay Letter of Credit.

(Amounts in thousands)

	Series 2004 D			
	Under Assumption of Full Liquidity Drawing Advance		As Presented in Tables 1 and 2	
FY	Principal	Interest	Principal	Interest
2018	$ -	$ 12,133	$ -	$ 1,612
2019	-	13,000	-	1,612
2020	-	13,000	-	1,612
2021	130,000	1,083	-	1,612
2022	-	-	-	1,612
2023-2027	-	-	-	8,060
2028-2032	-	-	130,000	3,837
Total	$ 130,000	$ 39,216	$ 130,000	$ 19,957

Direct Placements Agreements

Series 2012A

On May 2, 2016, the County and the Trustee amended the original Series 2012A trust indenture to alter certain trust provisions. In July 2012, the County issued $145.5 million Series 2012A variable rate bonds in a direct purchase with JP Morgan Chase Bank. The interest rate for the series is reset monthly and is equal to 74% the sum of the one-month LIBOR rate and 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 A2 from Moody's and A+ from Fitch, the interest rate is presently at 74% of the sum of one-month LIBOR and 85 basis points. At November 30, 2017, one-month LIBOR was 1.372 and the series rate was 1.644%.

The bonds are subject to a tender date of March 1, 2019 at a purchase price equal to par plus accrued and unpaid interest at the end of the initial interest rate period. In the event the bank has not received the purchase price of the bonds on the tender date, the bonds will incur interest at the Term-out Rate. The Term-out Rate is the Base Rate plus 3%. The Base Rate is the higher of: 1) the one-month LIBOR plus 2.5%, or 2) the Prime Rate. At November 30, 2017, the Base Rate was 4.25%, which is the Prime Rate, and the Term-out Rate was 7.25%.

If the County's ratings adjust downwards, the applicable spread is set to increase by 15 basis points per notch with the default rate being applicable if the rating drops to BBB-/BBB-/Baa3 for Fitch, S&P and Moody's, respectively. 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. In accordance with the Trust Indenture, the County is required to comply with the agreed bank covenants; non-compliance would result in an event of default triggering a mandatory redemption of the bonds. In the event of a mandatory redemption of the bonds, all outstanding bonds shall be mandatorily redeemed on the 1st day of January following the 15th day of February following the first business day after the Bonds began to bear interest at the Term Out rate.

The table presented below compares the future principal and interest requirements assuming the current rate of 1.644%, compared to the future principal and interest requirements reflecting the Base Rate as defined above, for the period after the March 1, 2019 tender date.

(Amounts in thousands)

	Series 2012A			
	Under Term Out Provisions		As Presented in Tables 1 and 2	
FY	Principal	Interest	Principal	Interest
2018	$ -	$ 2,393	$ -	$ 2,393
2019	-	8,511	-	2,393
2020	-	10,551	-	2,393
2021	145,530	879	-	2,393
2022	-	-	-	2,393
2023 - 2027	-	-	71,130	11,963
2028 - 2032	-	-	74,400	1,223
2033 - 2037	-	-	-	-
Total	$ 145,530	$ 22,334	$ 145,530	$ 25,151

Assume per annum interest at 1.64%
Assume base rate is 4.25% (prime rate 1.75% plus 2.5%)
Assume term-out rate is 7.25% (base rate (4.25%) plus 3%)
Assume term-out rate begins March 1, 2019

Series 2012B

On August 1, 2016, the County and the Trustee amended the original Series 2012B trust indenture to accommodate the sale of the bonds to a new purchaser and to alter certain trust provisions. The County entered a direct purchase agreement with JPMorgan Chase, N.A. for Series 2012B variable rate taxable bonds with outstanding principal of $98,055,000. 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 A2 from Moody's and A+ from Fitch, the interest rate is presently at LIBOR plus 65 basis points. At November 30, 2017, one month LIBOR was 1.372 and the series rate was 2.022%.

The bonds are subject to a mandatory purchase date of August 1, 2018 at a purchase price equal to 100% of the principal amount thereof plus accrued interest on the purchase date, unless extended pursuant to Section 2.3(a)(iii) of the Amended Trust Indenture. 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 Term-out Rate. The Term-out Rate is the Base Rate plus 3%. The Base Rate is the higher of: 1) the one-month LIBOR plus 2.5%, or 2) the Prime Rate. At November 30, 2017 the Base Rate was 4.25%, which is the Prime Rate, and the Term-out Rate was 7.25%.
If the County's ratings adjust downward, the applicable spread is set to increase by 15 basis points per notch with the default rate being applicable if the rating drops to BBB-/BBB-/Baa3 for

Fitch, S&P and Moody's, respectively. In an event of default, the rate would be equal to the Base Rate plus 4% per annum. The maximum allowable rate under the Master Bond Ordinance is 10% per annum. In accordance with the Trust Indenture, the County is required to comply with the agreed bank covenants; non-compliance would result in an event of default triggering a mandatory redemption of the bonds. In the event of a mandatory redemption of the bonds in Term-Out mode, all outstanding bonds shall be redeemed on the 1st day of January following the 15th day of February following the first business day after the mandatory Term-Out redemption date at the redemption price of 100% of the principal amount plus accrued interest to the Term-Out redemption date.

The table presented below compares the future principal and interest requirements assuming the current rate of 2.022%, compared to the future principal and interest requirements reflecting the Bank Rate as defined above, for the period after the August 1, 2018 mandatory purchase date.

(Amounts in thousands)

	Series 2012B			
	Under Term Out Provisions		As Presented in Tables 1 and 2	
FY	Principal	Interest	Principal	Interest
2018	$ 4,295	$ 3,534	$ 4,295	$ 1,898
2019	4,515	6,495	4,515	1,811
2020	85,070	514	-	1,720
2021	-	-	-	1,720
2022	-	-	-	1,720
2023 - 2027	-	-	35,070	5,764
2028 - 2032	-	-	-	5,055
2033 - 2037	-	-	50,000	1,011
Total	$ 93,880	$ 10,543	$ 93,880	$ 20,699

Assume per annum interest at 2.02%

Assume base rate is 4.25% (prime rate 1.75% plus 2.5%)

Assume term-out rate is 7.25% (base rate (4.25%) plus 3%)

Assume term-out rate begins August 1, 2018

Series 2014C

In October 2014, the County issued $100.1 million Series 2014C variable rate bonds in a direct purchase with Wells Fargo Municipal Capital Strategies LLC. The direct purchase agreement was extended to September 30, 2020 in February 2017. The interest rate for the series is reset weekly and is equal to 70% of one-month LIBOR 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 current long-term rating of A2 or higher from Moody's, and A or higher from Fitch and S&P, the interest rate is presently at 70% of one month LIBOR plus 49 basis points. At November 30, 2017, this rate was 1.359%.

The bonds are subject to a tender date of September 30, 2020 at a purchase price equal to par plus accrued and unpaid interest at the end of the initial interest rate period. In the event the bank has not received the purchase price of the bonds on the tender date, the bonds will incur interest at the

Term-out Rate, which is the highest of the Prime Rate plus 1.00%, Federal Funds Rate plus 2.00%, and 7%. After 180 days, the Term-out rate increases by 1% until the redemption date.

If the County's ratings adjust downwards, the applicable spread could increase. The increase amount is dependent on the resulting rating. However, the maximum applicable spread is 139 basis points. The default rate is applicable if the rating drops to Baa3/BBB-/BBB- for Moody's, Fitch and S&P, respectively. 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. In accordance with the Trust Indenture, the County is required to comply with the agreed bank covenants; noncompliance would result in an event of default triggering a mandatory redemption of the bonds. In the event of a mandatory redemption of the bonds in Term-Out mode, all outstanding bonds shall be mandatorily redeemed on the 1st day of January following the 15th day of February following the first business day after the Bonds began to bear interest at the Term-Out rate.

The table presented below compares the future principal and interest requirements assuming the current rate of 1.359%, compared to the future principal and interest requirements reflecting the Base Rate as defined above, for the period after the amended tender date of September 30, 2020.

(Amounts in thousands)

	Series 2014C			
	Under Term Out Provisions		As Presented in Tables 1 and 2	
FY	Principal	Interest	Principal	Interest
2018	$ -	$ 1,361	$ -	$ 1,361
2019	-	1,361	-	1,361
2020	-	2,303	-	1,361
2021	-	7,844	-	1,361
2022	100,142	668	-	1,361
2023 - 2027	-	-	23,035	6,664
2028 - 2032	-	-	77,107	2,521
2033 - 2037	-	-	-	-
Total	$ 100,142	$ 13,537	$ 100,142	$ 15,990

Assume per annum interest at 1.36%

Assume base rate is 7.0%

Assume term-out rate is base rate (7.0%) for 180 days and base rate plus 1% (8.0%) from day 181 until redemption date

Assume term-out rate begins September 30, 2020

Revolving Line of Credit-Series 2014D (Notes Payable)

On December 19, 2014, the County entered into an agreement for $125.0 million General Obligation Bond Series 2014D as a variable rate revolving line of credit with PNC Bank. The line is structured as a revolving variable rate note that can be drawn and repaid until December 19, 2018. The purpose is to provide for a financing mechanism for capital projects during the acquisition/construction phase of each such project. Initially, the County pays for any capital equipment purchases from operating cash on hand, and then subsequently reimburses the operating funds from the line of credit on an as-needed basis. As the due date of agreement approaches, the County will determine the best available alternative for paying the line including, extending the agreement, using available resources to pay the line, or issuing new debt. Currently, the interest rate for the series is reset daily and is equal to 70% of the daily LIBOR Rate plus an applicable spread, which is subject to the maintenance of any two of the lowest current long-term, unenhanced credit rating(s) assigned to unsecured general obligation bonded debt of the County. Based on the two lowest current long-term rating of A2 from Moody's and A+ from Fitch, the interest rate is presently at 70% of LIBOR plus 42 basis points. As of November 30, 2017, LIBOR was 1.372% and the series rate was 1.25%.

In August 2017, the County refunded $107.2 million of the line of credit balance, using proceeds of the 2017 Sales Tax Revenue Bonds to repay the balance (current refunding). As of November 30, 2017, the unpaid balance remaining on the line of credit was $13.31 million and is reported as Notes Payable along with the Section 108 Guaranteed Notes (see below). There was no gain or loss on refunding. The difference in cash flows between the new debt and the old debt was approximately $54.6 million and the present value amount (economic gain) was ($13.4) million.

Section 108 Guaranteed Notes (Notes Payable)

The County's Bureau of Economic Development has 2 contracts with the Secretary of Housing and Urban Development (HUD) under the Section 108 Guaranteed Loan Program as of November 30, 2017. The outstanding note balance at November 30, 2017 is $5,500,000 due in various annual amounts not exceeding $527,000 through August 1, 2035. The interest rate for the note is reset monthly and is equal to 0.2% above the LIBOR Rate. The proceeds have been loaned to secondary authorized representatives under the guidelines of the County and HUD contract, for capital infrastructure projects, and for the acquisition of equipment for the Cermak Fresh Market Grocery Store, to aid in the creation and retention of new jobs.

Taxable Line of Credit

On February 25, 2016, the County closed on a $100 million Line of Credit Agreement with BMO Harris Bank NA. The Line of Credit is a General Obligation of the County and the full faith and credit of the County is pledged to the repayment of its principal and interest. It is issued on a taxable basis and is envisioned to be largely undrawn to provide the County flexibility for unforeseen contingencies. It carries an interest cost of LIBOR plus 0.575% on any outstanding principal and 0.25% on any unused principal portion, and is for a three-year agreement set to expire in February 2019. As of November 30, 2017, the line was completely undrawn.

Sales Tax Revenue Bonds

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. Principal amounts are due in annual installments of $600 thousand to $4.71 million and interest at 2% to 5% through November 15, 2032. 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, 2017 is $125,058,988.

The $24.95 million 2013 Sales Tax Revenue – Qualified Energy Conservation Bonds, with an interest rate of 5.354%, a bullet maturity in November 2035, and invested sinking fund installments due in earlier years to create overall level debt service, were issued to fund energy conservation projects during the next several fiscal years. As of November 30, 2017, the County has deposited $3.2 million into the principal sinking fund. The pledge of sales tax will remain until the final maturity in November 2035. The amount of pledges remaining at November 30, 2017 is $48,984,995.

The $165 million 2017 Sales Tax Revenue Bonds were issued to repay approximately $107 million of the outstanding General Obligation Bond Series 2014D variable rate revolving line of credit (2014D Revolver bonds) and to fund the remaining costs associated with the Central Campus Health Clinic. Principal amounts are due in annual installments of $5 million to $12 million and interest at 4% to 5% through November 15, 2040. The pledge of home rule sales tax revenues will remain until all bonds are retired in FY 2040. The amount of pledges remaining as of November 30, 2017 is $312,350,000.

The $165 million 2017 Sales Tax Revenue Bonds, $24.95 million 2013 Sales Tax Revenue Bonds and the $79.11 million 2012 Sales Tax Revenue Bonds are paid from the County's home-rule sales tax revenues. A 100 percent pledge of home rule sales tax revenues will remain until all bonds are retired in FY 2040, FY 2035, and FY 2037, for the 2017, 2013, and 2012 bonds, respectively. Deposits are made monthly to the financial institution serving as trustee for the bonds, Bank of New York Mellon, as detailed in an associated trust indenture, though interest payments are made semi-annually and principal payments are made annually.

The annual debt service requirements to retire the sales tax revenue bonds outstanding at November 30, 2017, is presented below:

Table 3

Fiscal Year	Total Principal	Total Interest (2)	Total Requirements
2018	$ 2,580,000	$ 12,660,918	$ 15,240,918
2019	2,630,000	12,609,318	15,239,318
2020	2,735,000	12,504,118	15,239,118
2021	2,825,000	12,415,080	15,240,080
2022	2,965,000	12,273,830	15,238,830
2023 - 2027	16,850,000	59,341,777	76,191,777
2028 - 2032	26,455,000	54,735,027	81,190,027
2033 - 2037	152,015,000	35,798,916	187,813,916
2038 - 2040	60,000,000	5,000,000	65,000,000
Total	$ 269,055,000	$ 217,338,983	$ 486,393,983

Totals may not add due to rounding
(2) Interest subsidy assumes 70% of 5.33 tax credit rate less 6.6% sequestrian cut for the life of the Series 2013 Bonds.

A comparison of FY 2017 pledged revenues collected per series is shown below:

		Debt Service Expenditures (in Millions)		
Pledged Revenue Source	2017 Pledged Revenue Collected (in Millions)	Principal	Interest	Total
2012 Sales Tax	$ 811.0	$ 2.480	$ 3.774	$ 6.254
2013 Sales Tax	811.0	-	1.336	1.336
2017 Sales Tax	811.0	-	1.594	1.594

3. Long-term Liabilities

Long-term liabilities activity for the fiscal year ended November 30, 2017 was as follows:

Governmental Activities:	November 30, 2016	Additions	Reductions	November 30, 2017	Due Within One Year
Bonds payable:					
General obligation/sales tax revenue	$ 3,319,676,750	$ 165,000,000	$ (123,575,000)	$ 3,361,101,750	$ 136,025,000
Net premium	180,343,811	20,093,550	(16,320,870)	184,116,491	16,976,095
Note payable	78,129,329	47,850,000	(107,165,000)	18,814,329	-
Self insurance claims*	212,800,447	285,119,725	(235,964,035)	261,956,137	65,346,341
Property tax objections*	79,323,909	25,818,710	(25,114,131)	80,028,488	-
Pollution Remediation Liability*	672,628	1,891,280	(672,628)	1,891,280	1,891,280
Compensated absences*	67,537,229	50,357,863	(59,276,918)	58,618,174	8,792,726
Net pension liability*	10,457,155,377	1,261,312,667	(2,098,441,950)	9,620,026,094	-
Net OPEB obligation	1,166,231,887	177,413,128	(53,557,285)	1,290,087,730	-
Total governmental activities	$ 15,561,871,367	$ 2,034,856,923	$ (2,720,087,817)	$ 14,876,640,473	$ 229,031,442

Business-type Activities:	November 30, 2016	Additions	Reductions	November 30, 2017	Due Within One Year
Compensated Absences	$ 41,723,768	$ 50,035,118	$ (47,149,812)	$ 44,609,074	$ 6,691,360
Property tax objections	13,147,459	3,507,403	(3,652,212)	13,002,650	-
Self insurance claims	164,757,591	35,126,378	(28,287,155)	171,596,814	32,765,226
Net pension Liability	4,862,886,038	624,202,363	(982,580,355)	4,504,508,046	-
Total Business-type activities	$ 5,082,514,856	$ 712,871,262	$ (1,061,669,534)	$ 4,733,716,584	$ 39,456,586

*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 General Fund and 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 are classified as either specific objections or tax rate cases. Tax objections have substantially been resolved through 2011. The rate cases, filed against Cook County, have been settled through and including 2004, which were paid out in January 2016. The outstanding rate cases remain open from 2005-2015, as of November 30, 2017. The deadline to file 2016 rate cases and specific objections was January 16, 2018. The County has estimated potential amounts payable relating to such years for which suits have been filed but are not settled or adjudicated. 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 future property tax collections (including refunds pertaining to prior tax levy years).

The following schedule summarizes the activity of property tax objections during the fiscal year ended November 30, 2017:

	Business-type Activities/CCHHS	Governmental Activities
Property tax objection liability, November 30, 2016	$ 13,147,459	$ 79,323,909
Claims incurred	3,507,403	25,818,710
Claims paid	(3,652,212)	(25,114,131)
Property tax objection liability, November 30, 2017	$ 13,002,650	$ 80,028,488

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 and the projected remediation costs. In the opinion of County management, the amount recorded of $1,891,280 as of November 30, 2017 appears to be adequate to reflect future payments which constitute an estimate of manpower and materials. This has been recorded as a noncurrent liability, due within one year on the government-wide Statement of Net Position.

F. Categories of Fund Balance

At November 30, 2017, the County's fund balances were classified as follows:

Restricted purpose:	General	Motor Fuel Tax	Capital Projects	Debt Service	Nonmajor Special Revenue Funds	Total
Grant funded loan program	$ -	$ -	$ -	$ -	$ 15,350,572	$ 15,350,572
Grant funded inventory	-	-	-	-	6,370,410	6,370,410
Transportation	-	50,352,096	-	-	20,873,155	71,225,251
Debt service	-	-	-	104,362,918	-	104,362,918
Government management and supporting services	-	-	-	-	28,106,249	28,106,249
Corrections	-	-	-	-	5,311,437	5,311,437
Courts	-	-	-	-	1,399,235	1,399,235
Assessment and collection of taxes	-	-	-	-	17,308,539	17,308,539
Election	-	-	-	-	20,501,568	20,501,568
Economic and human development	-	-	-	-	5,814,647	5,814,647
	-	50,352,096	-	104,362,918	121,035,812	275,750,826
Committed purpose:						
Health	-	-	-	-	20,920,758	20,920,758
Assigned purpose:						
Pension contributions	50,000,000	-	-	-	-	50,000,000
Special projects	13,250,655	-	-	-	-	13,250,655
	63,250,655	-	-	-	-	63,250,655
Unassigned	202,185,776	-	(48,611,430)	-	(44,800,670)	108,773,676
Total fund balances	$ 265,436,431	$ 50,352,096	$ (48,611,430)	$ 104,362,918	$ 97,155,900	$ 468,695,915

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. Additionally, liabilities pertaining to self-insured claims for CCHHS are reported in the CCHHS Fund. 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, 2017, is on a claims-made basis and provides up to $75,000,000 of limits above the County's self-insured retention of $25,000,000 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. Beginning in 2011, the County purchased property insurance which provides replacement cost coverage for physical damage to

the County's buildings, contents and inventory from covered causes of loss. It also provides coverage for extra expenses incurred to continue operations after a loss. The County's deductible is $250,000. There is no excess coverage for workers' compensation claims. The County annually evaluates risk transfer options within the insurance marketplace and adjusts limits and retentions accordingly. Settled claims have not exceeded the County's insurance coverage in any of the past three years for all the policies noted above.

The claims liabilities reported on the government-wide statement of net position and within the CCHHS enterprise fund have been determined by management with the assistance of an external actuary and include an estimate of incurred but not yet reported losses ("IBNR"). Estimated losses for workers' compensation include allocated loss adjustment expenses ("ALAE"). ALAE are the direct expenses for settling specific claims such as legal defense fees, expert witness fees and court reporting fees. They do not include internal defense costs. Unallocated loss adjustment expenses are the indirect expenses to settle claims, primarily administration and claims handling expenses. The litigation expense reserve (present value) is $39.9 million.

The County is also self-insured for health coverage plans that are made available to County employees and their dependents. A private insurer administers claims for a monthly fee per member. Expenditures are recorded as incurred in the form of direct contributions to the insurer for payment of employee health claims and administration fees. The County's liability will not exceed $500,000 per member, as provided by stop-loss provisions incorporated in the plan.

As of November 30, 2017, the County has recorded a government-wide total liability (present value) of $433.6 million for self-insurance claims. The County has estimated $98.1 million of the total liability as a long-term liability that is due within one year. Of the total liability for self-insurance claims, $262.0 million is reported in governmental activities of the County and $171.6 million is reported in business-type activities (and the CCHHS Fund).

The County funds its self-insurance claims, including those of the CCHHS, on a current basis and has the authority to finance such liabilities through the issuance of bonds, 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, 2017, 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 (and IBNR as discussed above). However, the discovery of additional information concerning specific cases could affect estimated losses in the future.

The following table presents the activity of the County during fiscal years 2016 and 2017 for the risk management estimated liabilities (in millions):

Type	Balance at Nov. 30, 2015	Insurance and Claims Payouts	Expense, Net of Actuarial Adjustments	Balance at Nov. 30, 2016	Insurance and Claims Payouts	Expense, Net of Actuarial Adjustments	*Balance at Nov. 30, 2017
Medical Malpractice	**$ 116.2**	$ (13.4)	$ 14.2	**$ 117.0**	**$ (15.0)**	**$ 30.7**	**$ 132.7**
Workers' Compensation	**87.8**	(31.1)	37.6	**94.3**	**(33.5)**	**55.2**	**116.0**
General	**1.4**	(0.1)	0.2	**1.5**	**(0.5)**	**(0.2)**	**0.8**
Automobile	**9.7**	(6.6)	2.9	**6.0**	**(3.9)**	**(0.1)**	**2.0**
Claim Expense Reserve	**40.9**	(5.7)	2.4	**37.6**	**(7.1)**	**9.4**	**39.9**
Civil	**126.6**	(10.5)	(11.4)	**104.7**	**(21.0)**	**39.6**	**123.3**
Employee health claims	**-**	(171.8)	188.3	**16.5**	**(182.6)**	**185.0**	**18.9**
Total Claims Liability	**$ 382.6**	**$ (239.2)**	**$ 234.2**	**$ 377.6**	**$ (263.6)**	**$ 319.6**	**$ 433.6**

*Represents the present value of the estimated losses based on a 1.9% interest rate.

B. Encumbrances/Commitments

The encumbrance system of accounting is followed in all governmental funds 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 total encumbrances were $101.0 million at November 30, 2017: General Fund - $13.3 million; Motor Fuel Tax Fund - $10.9 million; Capital Projects Funds – $65.2 million; and Nonmajor Governmental Funds - $11.7 million.

The County had contractual commitments for construction activities totaling $76.1 million 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, 2017.

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, and the County solely served as a conduit issuer for these non-recourse debt issuances. As of November 30, 2017, the County has participated in eighteen (18) Revenue and Industrial Development Bonds or Multi-Family Housing Revenue Bond issues for the purpose of assisting private for profit or non-profit entities in financing various capital projects on a tax exempt basis. As of November 30, 2017, the following Conduit Debt Obligations remained outstanding:

Issue Date	Issue Amount	Outstanding Amount	Description	Maturity
May 25, 2005	$ 8,500,000	$ 8,200,000	The County of Cook, Illinois Adjustable Rate Demand Revenue Bonds Series 2005 (Bernard Zell Anshe Emet Day School Project)	05/01/2035
October 1, 2010	90,000,000	90,000,000	The County of Cook, Illinois Recovery Zone Facility revenue Bonds, Series 2010 (Navistar International Corporation Project)	10/15/2040

V. Pension plans

A. County Pension Plan

Plan description. The County Employees' and Officers' Annuity and Benefit Fund of Cook County ("the A & B Plan"), is the administrator of the single employer defined benefit pension plan established by the State of Illinois on January 1, 1926. The A & B Plan is governed by legislation contained in the Illinois Pension Code particularly Chapter 40 of the Illinois Compiled Statutes (ILCS), Article 9 (the "Article"). The A & B Plan (including employer and employee contribution requirements) can be amended only by the Illinois Legislature. The A & B 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 A & B Plan Board consists of nine members – two members of the Board are ex officio, four are elected by the employee members of the A & B Plan and three are elected by the annuitants of the A & B 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. The County Employees' and Officers' Annuity and Benefit Fund of Cook County issues a publicly available financial report that includes financial statements and required supplementary information for the A & B Plan. This report may be obtained by writing to the Pension Board at 70 West Madison Street, Suite 1925, Chicago, Illinois 60602, or through their website at http://www.cookcountypension.com.

Benefits provided. The A & B Plan provides retirement, disability, and death benefits to plan members and beneficiaries. 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.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustments are 3.0% compounded annually for Tier 1 participants, and the lesser of 3.0% or one half of the increase in the Consumer Price Index for Tier 2 participants.

If a covered employee leaves employment without qualifying for an annuity, accumulated employee contributions are refundable with interest (3% or 4% depending on when the employee became a participant).

Employees covered by benefit terms. At November 30, 2017, the following employees were covered by the benefit terms:

Inactive employees and beneficiaries currently receiving benefits	17,909
Inactive employees entitled to benefits, but not yet receiving them	14,005
Active employees	20,969
Total plan membership	52,883

Contributions. The Plan is a single employer defined benefit pension plan with a defined contribution minimum. Illinois Complied statutes (40 ILCS 5/9-169) establishes the contribution requirements of the County and may only be amended by the Illinois legislature. The County is required to levy a tax at a rate not more than an amount equal to the total amount of contributions by the employees to the A & B Plan made in the fiscal year two years prior to the year for which the annual applicable tax is levied, multiplied by a factor of 1.54.

For the year ended November 30, 2017, employees were required to contribute 8.5% (9% for County Police) of their salary to the A & B Plan, subject to the salary limitations for Tier 2 participants in 5/1-160 of the ILCS. The County's actual contributions to the A & B Plan were $550.9 million. Contributions legally due to the A & B Plan for the County's FY 2017 pension contributions are reported as a payable to the A & B Plan in governmental activities, business-type activities and the CCHHS enterprise fund. Amounts remitted to the A & B Plan during FY 2017 represent collections of the FY 2016 levy and personal property replacement taxes ("PPRT") collected during FY 2017.

In addition, on October 28, 2015, the Cook County Board authorized an Intergovernmental Agreement with the Cook County Officer and Employees Annuity and Benefit Fund ("Pension Fund") to establish a mechanism by which the County can disburse additional funds to the Pension Fund, from the County's Retailers' Occupation and Services Occupation Tax. The Pension Fund can receive these funds from the County, independent and in addition to the sums provided for in Sections 9-169 of Illinois Pension Code (40 ICS 5/9-169). The County Board authorized a sum of $353.8 million in the County's FY 2017 Appropriation Bill for this additional payment and the entire amount was remitted to the A & B plan during FY 2017. This amount is included as a deferred outflow of resources in governmental activities, business-type activities and the CCHHS fund financial statements as the contribution was made subsequent to the measurement date of the net pension liability.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016.

Actuarial assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the Entry Age Normal actuarial cost method and using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	8.0% to 3.75%
Investment rate of return	7.50%
Municipal Bond Rate	3.71%
Discount rate	4.64%

Mortality rates were based on an experience analysis of the County Employees Annuity and Benefit Fund over the period 2009 through 2012. The RP-2000 Blue Collar Mortality Table, base year 2000, fully generational based on Scale BB was used.

The long-term expected rate of return on the Fund's investments was determined based on the results of an experience review performed by a consultant. The investment return assumption was based on the current asset allocation of the A & B Plan. In the experience review, the consultant developed best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates or geometric real rates of return for each major asset class included in the Fund's target asset allocation are listed in the table below.

	Target Allocation	Long-term Expected Real Rate of Return
Fixed income	32.00%	2.03%
Domestic equity	25.00%	9.36%
International equity	20.00%	7.61%
Real Estate	8.00%	6.91%
Private equity	6.00%	12.40%
Hedge Funds	9.00%	4.68%

Discount rate. The discount rate used to measure the total pension liability was 4.64%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates required by the Illinois Pension Code (40 ILCS 5/9-169). Based on this assumption, the A & B Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members in 2038.

A municipal bond rate of 3.71% was used in the development of the blended discount rate after that point. The 3.71% rate is based on the S&P Municipal Bond 20-Year High Grade Rate Index as of the measurement date (December 31, 2016). Based on the long-term rate of return of 7.50% and the municipal bond rate of 3.71%, the blended discount rate was 4.64%, which is a .49 increase from the discount rate used in the prior of 4.15%. Besides the change in the discount rate, there were no other changes in assumptions or inputs since the previous measurement date.

Changes in the Net Pension Liability
(Amounts in thousands)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 1, 2016	$ 23,963,086	$ 8,643,045	$ 15,320,041
Changes for the year:			
Service cost	559,176	-	559,176
Interest	1,002,950	-	1,002,950
Differences between expected and actual experience	318,015	-	318,015
Change of assumptions	(1,893,475)	-	(1,893,475)
Contributions - employer	-	414,703	(414,703)
Contributions - employee	-	139,356	(139,356)
Net investment income	-	629,442	(629,442)
Benefit payments, including refunds of employee contributions	(709,560)	(709,560)	-
Administrative expense	-	(5,374)	5,374
Other changes	-	4,046	(4,046)
Net changes	(722,894)	472,613	(1,195,507)
Balances at November 30, 2017	$ 23,240,192	$ 9,115,658	$ 14,124,534

The net pension liability, deferred inflows/outflows and pension expense have been allocated to governmental activities and business-type activities (CCHHS) based on the proportional share of covered payroll for each. The net pension liability and proportionate share amounts as of November 30, 2017 were as follows:

	Proportionate Share	Amount
Governmental Activities	68.1086%	$9,620,026,094
Business-type Activities and CCHHS Fund	31.8914%	4,504,508,046
Total		$14,124,534,140

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 4.64 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.64 percent) or 1-percentage-point higher (5.64 percent) than the current rate:

	Net Pension Liability (Amounts in thousands)		
	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Governmental Activities	$ 12,425,062	$ 9,620,026	$ 7,405,893
Business-type Activities/CCHHS	5,817,953	4,504,508	3,467,760
Total	$ 18,243,015	$ 14,124,534	$ 10,873,653

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued A & B Plan financial report.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2017, the County recognized total pension expense of $863.6 million ($627.9 million in governmental activities and $235.7 million in business-type activities).

At November 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

County Primary Government	*(Amounts in thousands)*	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 240,450	$ (64,856)
Changes of assumptions	682,330	(1,431,652)
Net difference between projected and actual earnings on pension plan investments	489,852	-
Changes in proportion	102,029	(102,029)
Contributions subsequent to the measurement date	514,576	-
	$ 2,029,237	$ (1,598,537)

$514,576 reported as deferred outflows of resources resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

County Primary Government Year Ending November 30:	Amount *(in thousands)*
2018	$ 81,989
2019	81,989
2020	(212,031)
2021	(35,823)
Total	$ (83,876)

At November 30, 2017, the County's deferred outflows of resources and deferred inflows of resources related to pensions for Governmental Activities and Business-type Activities are as follows:

Governmental Activities:

	(Amounts in thousands) Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 163,768	$ (44,269)
Changes of assumptions	465,744	(975,078)
Net difference between projected and actual earnings on pension plan investments	333,592	-
Changes in proportionate share of the net pension liability	84,726	(17,304)
Contributions subsequent to the measurement date	350,470	-
	$ 1,398,300	$ (1,036,651)

Business-type Activities:

	(Amounts in thousands) Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 76,682	$ (20,587)
Changes of assumptions	216,585	(456,573)
Net difference between projected and actual earnings on pension plan investments	156,260	-
Changes in proportionate share of the net pension liability	17,304	(84,726)
Contributions subsequent to the measurement date	164,106	-
	$ 630,937	$ (561,886)

$350,470 and $164,106 reported as deferred outflows of resources resulting from County contributions subsequent to the measurement date for Governmental Activities and Business-type Activities, respectively, will be recognized as a reduction of the net pension liability in the year ended November 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Governmental Activities: Year Ending November 30		Amount *(in thousands)*
2018	$	95,114
2019		86,880
2020		(145,857)
2021		(24,958)
Total	$	11,179

Business-type Activities: Year Ending November 30		Amount *(in thousands)*
2018	$	(13,125)
2019		(4,891)
2020		(66,174)
2021		(10,865)
Total	$	(95,055)

Payable to the Pension Plan

At November 30, 2017, the County reported a payable of $160.8 million for the outstanding amount of contributions payable to the A & B Plan ($109.5 million for governmental activities and $51.3 million for CCHHS and business-type activities).

Changes Subsequent to the Measurement Date

On October 28, 2015, the Cook County Board authorized an Intergovernmental Agreement with the Cook County Officer and Employees Annuity and Benefit Fund ("Pension Fund"), which was executed on December 8, 2015, to establish a mechanism by which the County can disburse additional funds to the Pension Fund, from the County's Retailers' Occupation and Services Occupation Tax. The Pension Fund can receive these funds from the County, independent and in addition to the sums provided for in Sections 9-169 of Illinois Pension Code (40 ICS 5/9-169). The County Board authorized a sum of $353.8 million in the County's FY2017 Appropriation Bill for this additional payment; for which all disbursements were made through November 30, 2017.

VI. Other Postemployment Benefits (OPEB)

Plan Description. The County Employees' and Officers' Annuity and Benefit Fund of Cook County ("Plan") 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 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, 2016 are available upon request from the Retirement Board.

The Pension Board of Trustees states that HPP is administered pursuant to Chapter 40, Article 5/9 of the Illinois Compiled Statutes, which establishes the authority to provide an optional OPEB benefit to the Pension 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 premium contribution requirements of Plan members are established by and may be amended by the Pension Board of Trustees. The funding source for employer contributions are derived from the real estate taxes as authorized under Chapter 40, Article 5/9 of the Illinois Compiled Statutes for employer pension contributions, with no separate designated employer contribution for the Plan, and the legislature retains authority to amend employer and active employee contributions to the County Employees' and Officers' Annuity and Benefit Fund of Cook County which administers the Plan. The employer contribution is based on projected "pay-as-you-go" financing requirements as determined by the Pension Board of Trustees. The Plan may pay 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, subject to the determination of the Pension Board of Trustees. The Plan is currently paying approximately 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 FY 2017, the County contributed $53,557,285 to the Plan.

At December 31, 2016, there were 20,969 active employees currently eligible for benefits and 1,489 terminated employees who will be eligible for benefits under the current plan structure as adopted by the Pension Board of Trustees, but are not yet receiving them. Additionally, the number of annuitants whose cost to participate in the program was subsidized, totaled 8,954.

Annual OPEB Cost and Net OPEB Obligation. The Plan'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 Plan's annual OPEB cost and net OPEB obligation for the most recent fiscal year is as follows:

Annual required contribution (ARC)	$	187,348,423
Interest on net OPEB obligation		52,105,985
Adjustment to annual required contribution		(62,041,280)
Annual OPEB cost		177,413,128
Contributions made		53,557,285
Increase in net OPEB Obligation		123,855,843
Net OPEB Obligation - Beginning of year		1,166,231,887
Net OPEB Obligation - End of year	$	1,290,087,730

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
2015	$ 176,448,932	23.18 %	$ 1,010,795,474
2016	198,440,767	21.67	1,166,231,887
2017	177,413,128	30.19	1,290,087,730

The actuarial valuations of the HPP of the Plan as of December 31, 2016 indicate the annual required contribution to be $187,348,423. The annual required contribution is based on an annual projected payroll of $1,609,559,234 for 20,969 active members in 2016.

Funded Status and Funding Progress. As of December 31, 2016, the Plan was zero percent funded. The actuarial value of Assets was zero, and the actuarial accrued liability ("AAL") for benefits was $1,957,804,688, resulting in an unfunded actuarial accrued liability ("UAAL") of $1,957,804,688. The covered payroll (annual payroll of active employees covered by the plan) was $1,609,559,234 and the ratio of the UAAL to the covered payroll was 121.64 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 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, 2016 actuarial valuation follows:

Actuarial Valuation Date	December 31, 2016
Actuarial Cost Method	Entry age actuarial cost as a percentage of earnings
Amortization Method	Level dollar (open)
Amortization Period (Open)	30 years
Actuarial Assumptions:	
Mortality Rates	The RP-2000 Blue Collar table, base year 2000, fully generational based on scale BB
Discount Rate	4.5%
Healthcare Cost Trend Rate	Pre-Medicare: 7.50% for 2017 and grading down to 4.75% in 2028 Medicare: 6.00% and grading down to 4.75% in 2028
Salary Scale	Salary assumptions include an inflation rate of 3.25%, and merit increases between .50% and 4.75%, depending on age

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 $29,923,385 in FY 2017. These expenses are included in the cost reimbursement reports submitted by the CCHHS to the State and Federal health care intermediary. Additionally, pension contribution amounts ($112,831,682) were transferred to CCHHS whereby they were then remitted to the pension plan.

Construction-in-progress and other capital expenditures affecting the CCHHS are accounted for in various Capital Project Funds maintained by the Comptroller as expenditures. These expenditures amounted to $68,709,710 for FY 2017. The corresponding long-term debt which finances these expenditures is not expected to be liquidated by CCHHS and thus is reflected as a liability in the County's Governmental Activities.

CCHHS is included in the County's financial statements as a Proprietary fund. CCHHS issues a publicly available financial report that includes financial statements and required supplementary information. That report is available on line at www.cookcountyhhs.org.

VIII. 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 on a calendar year and its December 31, 2016 statements are reported herein. 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 expired in 2015; however, the contract was automatically renewed for an additional 40 years through 2055. 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 VIII) 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. Cash 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.

As of December 31, 2016, the District’s investments were as follows:

		Maturity (in Years)	
Investment Type	**Fair Value**	**Less than 1**	**1-5**
U.S. Government and Agency Obligations	$ 20,133,154	$ 20,133,154	$ -
	$ 20,133,154	$ 20,133,154	$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper to the top three ratings of two nationally recognized statistical rating organizations ("NRSROs"). The District's formal investment policy is to apply the prudent-person rule. The District has no other policies that address credit risk.

As of December 31, 2016, the District has the following investments and ratings:

Type of Investment	Standard & Poor's Rating	Moody's Rating
U.S. Government and government agency obligations	AA	Aa

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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, 2016.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to the District. 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

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. 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.

C. Capital Assets

A summary of changes in the District's capital assets for the year ended December 31, 2016, is as follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
Capital assets not being depreciated:				
Land	$ 222,531,790	$ 3,098,992	$ -	$ 225,630,782
Construction in progress	60,985,729	13,006,689	24,103,909	49,888,509
Total capital assets not being depreciated	283,517,519	16,105,681	24,103,909	275,519,291
Capital assets being depreciated:				
Land improvements	69,859,381	6,390,967	-	76,250,348
Buildings	83,398,304	18,059,400	-	101,457,704
Equipment	6,889,541	208,312	-	7,097,853
Vehicles	15,863,441	415,581	-	16,279,022
Total capital assets being depreciated	176,010,667	25,074,260	-	201,084,927
Less accumulated depreciation for:				
Land improvements	24,564,169	3,575,045	-	28,139,214
Buildings	40,677,539	3,737,942	-	44,415,481
Equipment	5,482,151	357,065	-	5,839,216
Vehicles	10,120,340	1,297,690	-	11,418,030
Total accumulated depreciation	80,844,199	8,967,742	-	89,811,941
Total capital assets being depreciated, net	95,166,468	16,106,518	-	111,272,986
Governmental Activities capital assets, net	$ 378,683,987	$ 32,212,199	$ 24,103,909	$ 386,792,277

Amounts above exclude $256.8 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, 2016, was as follows:

	Beginning Balance	Additions	Refundings/ Reductions	Ending Balance	Due Within One Year
General Obligation Bonds	$ 168,670,000	$ -	$ 9,180,000	$ 159,490,000	$ 8,480,000
Unamortized bond	16,608,693	-	1,433,394	15,175,299	-
Compensated absences	2,333,266	2,222,140	2,250,971	2,304,435	1,382,661
Postemployment benefit	20,285,290	3,347,625	-	23,632,915	-
Net pension obligation	265,255,593	-	17,598,525	247,657,068	-
Total Long-tem liabilities	$ 473,152,842	$ 5,569,765	$ 30,462,890	$ 448,259,717	$ 9,862,661

The table above excludes $84.8 million of noncurrent liabilities reported by the District's discretely presented component units.

The obligations for postemployment benefits, pensions, and compensated absences will be repaid from the Corporate Fund.

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	$ 18,345,000
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	19,105,000
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	53,210,000
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	51,245,000
Series 2015A General Obligation Refunding Bonds - Due in annual installments of $130,000 to $7,925,000 through December 15, 2024.	2.99%	16,620,000	16,490,000
Series 2015B General Obligation Limited Tax Bond - Due in annual installments of $125,000 to $1,230,000 through December 15, 2024.	2.39%	2,325,000	1,095,000
Total Governmental Activities - General Obligation Bonds		$ 261,875,000	$ 159,490,000

Debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2017	$ 8,480,000	$ 7,628,472	$ 16,108,472
2018	8,650,000	7,196,448	15,846,448
2019	9,370,000	6,770,155	16,140,155
2020	9,840,000	6,307,962	16,147,962
2021	10,045,000	5,822,370	15,867,370
2022-2026	42,850,000	22,251,269	65,101,269
2027-2031	27,320,000	14,965,250	42,285,250
2032-2036	34,880,000	7,415,500	42,295,500
2037	8,055,000	402,750	8,457,750
Total	$ 159,490,000	$ 78,760,176	$ 238,250,176

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, 2016, the statutory debt limit for the District was $457,866,234, providing a debt margin of $306,856,234.

E. Pension Plan

Plan Description

Any employee of the District employed under the provisions of the District personnel ordinance is covered by the Forest Preserve District Employees' Annuity and Benefit Fund of Cook County (the Plan), which is a single-employer defined benefit pension plan with a defined contribution minimum. Although this is a single-employer plan, the defined benefits, as well as the employer and employee contribution levels, are mandated in the Illinois Compiled Statutes (Chapter 40, Pensions, Article 5/1 0) and may be amended only by the Illinois legislature. Effective with the signing of Public Act 96-0889 into law on April 14, 2010, participants that first became contributors on or after January 1, 2011 are Tier 2 participants. All other participants that were contributing prior to January 1, 2011 are Tier 1 participants. The District accounts for the Plan as a pension trust fund.

The Plan provides retirement as well as death and disability benefits. Tier 1 employees age 50 or older and Tier 2 employees age 62 or older are entitled to receive a minimum formula annuity of 2.4% for each year of credited service if they have at least 10 years of service. The maximum benefit is 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 by 1/2% for each month the participant is below that age. The reduction is waived for Tier 1 participants having 30 or more

years of credited service. Participants should refer to the applicable state statutes for more complete information.

Plan Membership

Inactive employees and beneficiaries currently receiving benefits	530
Inactive employees entitled to benefits, but not yet receiving them	1,296
Active employees	572
Total plan membership	2,398

Contributions

Covered employees are required to contribute 8.5% of their salary to the Plan, subject to salary limitations for Tier 2 participants in Article 5/1-160. 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 District total contribution is the amount of contributions made by the employees to the Plan in the calendar year two years prior to the year for which annual applicable tax is levied, multiplied by 1.30. The source of funds for the District's contributions has been designated by State Statute as the District's annual property tax levy. The District's payroll for employees covered by the Plan for the year ended December 31, 2016 was $34,509,011.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at beginning of year	$ 457,577,963	$ 192,322,370	$ 265,255,593
Service cost	11,224,976	-	11,224,976
Interest on total pension liability	19,482,189	-	19,482,189
Differences between expected and actual experience of the total pension liability	(6,776,942)	-	(6,776,942)
Changes of assumptions	(26,186,535)	-	(26,186,535)
Benefit payments, including refunds of employee contributions	(16,462,185)	(16,462,185)	-
Contributions - employer	-	1,971,946	(1,971,946)
Contributions - employee	-	3,184,051	(3,184,051)
Net investment income	-	10,477,792	(10,477,792)
Administrative expense	-	(157,577)	157,577
Other (net transfer)	-	(133,999)	133,999
Balances at end of year	$ 438,859,466	$ 191,202,398	$ 247,657,068

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 4.62% as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1 percentage point lower (3.62%) or 1 percentage point higher (5.62%) than the current rate:

	1% Decrease (3.62%)	Current Discount Rate (4.62%)	1% Increase (5.62%)
District's net pension liability	$ 319,995,043	$ 247,657,068	$ 190,280,122

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2016, the District recognized pension expense of $16,292,110. The District reported deferred outflows and inflows of resources related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 4,190,259
Changes of assumptions	4,035,804	16,043,645
Net difference between projected and actual earnings on pension plan investments	10,089,508	-
	$ 14,125,312	$ 20,233,904

The amounts reported as deferred outflows and inflows of resources to pensions ($6,108,592) will be recognized in pension expense as follows:

Year Ending December 31	Amount
2017	$ (5,641,712)
2018	(4,299,294)
2019	3,128,547
2020	703,867
Total	$ (6,108,592)

IX. Tax Abatements

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

Cook County provides tax reductions under numerous programs with individuals, local businesses, and developers. The objective of the agreements is to encourage the development and rehabilitation of new and existing industrial and commercial property, encourage industrial and commercial development in areas of severe economic stagnation, and increase multi-family residential affordable rental housing throughout Cook County by offering a real estate tax incentive. An eligibility application must be filed prior to commencement of a project and include a resolution from the municipality where the real estate is located. Once the project has been completed, the applicant must file an Incentive Appeal Form with the County Assessor's Office. Upon approval by the County Assessor's Office and based on the property classification, the applicant is eligible to receive one of the following tax incentives:

- Property will be assessed at 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year.

- Property will be assessed at 10% of market value for the first 3 years, 15% in the 4th year and 20% in the 5th year.

- Property will be assessed at 10% of the market value for ten years from the date of completion of major rehabilitation.

In the absence of the incentive, the property tax would be assessed at 25% of its market value. This incentive constitutes a substantial reduction in the level of assessment and results in significant tax savings for eligible applicants. For FY 2017, the amount of property tax revenue forgone by the County due to these incentives is estimated at $12.9 million. Of this amount, $6.3 million was for the purpose of development and rehabilitation of new and existing industrial property, $2.2 million was for the purpose of development and rehabilitation of commercial property, $0.9 million was for the purpose of industrial and commercial development in areas of severe economic stagnation, and $3.5 million was for the purpose of increasing multi-family residential affordable rental housing.

X. Subsequent Events

A. General Obligation Bonds, Series 2018

On February 1, 2018, the County issued $101.8 million of bonds, bearing interest at 3.0 to 5.0%, to refund all of the outstanding General Obligation Bonds, Series 2006B. The transaction resulted in net present value savings of over $3.2 million.

B. CCHHS Acquisition of Aetna Membership

On January 1, 2018, CountyCare acquired Aetna's Cook County Medicaid members. The acquisition cost was $9 million and will be reflected as an intangible asset and amortized over time. This acquisition, along with the existing membership, made CountyCare the largest Medicaid MCO in Cook County.

C. Additional Pension Contribution

The County Board authorized a sum of $353.436 million in the County's FY 2018 Appropriation Bill for an additional pension contribution payment; for which the first five disbursements were made through April 30, 2018, for a sum of $125 million.

D. Revolving Line of Credit – Series 2014D

On February 2, 2018, the County executed a draw of $41,425,000 on the revolving line of credit with PNC Bank for the purpose of financing capital projects.

E. Collective Bargaining Agreements

The County is in the process of negotiating successor collective bargaining agreements (CBAs) that have expired as of November 30, 2017. The County has completed negotiations on five out of the eighty-two CBAs.

REQUIRED SUPPLEMENTARY INFORMATION

COOK COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULES OF FUNDING PROGRESS

November 30, 2017

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
Post Employment Group Health Benefit Plan						
December 31, 2014	$ -	$ 1,980,088,617	$ 1,980,088,617	0.00 %	$ 1,514,550,023	130.74%
December 31, 2015	-	2,134,106,707	2,134,106,707	0.00	1,597,597,077	133.58%
December 31, 2016	-	1,957,804,688	1,957,804,688	0.00	1,609,559,234	121.64%

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

COOK COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
Last Three Fiscal Years
(Amounts in thousands)

County Employees' and Officers' Annuity and Benefit Fund	2015	2016	2017
Total pension liability:			
Service cost	$ 491,887	$ 496,161	$ 559,176
Interest	958,434	994,675	1,002,950
Differences between expected and actual experience	-	(126,330)	318,015
Changes of assumptions	-	1,329,088	(1,893,475)
Benefit payments, including refunds of employee contributions	(622,003)	(676,470)	(709,560)
Net change in total pension liability	828,318	2,017,124	(722,894)
Total pension liability - beginning	21,117,644	21,945,962	23,963,086
Total pension liability - ending	21,945,962	23,963,086	23,240,192
Plan fiduciary net position:			
Contributions - employer	146,075	136,076	414,703
Contributions - employee	129,325	137,708	139,356
Net investment income	484,026	(21,897)	629,443
Benefit payments, including refunds of employee contributions	(622,003)	(676,470)	(709,560)
Administrative expense	(5,010)	(5,151)	(5,374)
Other	8,619	4,380	4,046
Net change in plan fiduciary net position	141,032	(425,354)	472,614
Plan fiduciary net position - beginning	8,927,367	9,068,399	8,643,044
Plan fiduciary net position - ending	9,068,399	8,643,045	9,115,658
Net pension liability - ending	$ 12,877,563	$ 15,320,041	$ 14,124,534
Plan fiduciary net position as a percentage of the total pension liability	41.32%	36.07%	39.22%
Covered payroll	1,514,550	1,572,417	1,580,251
Net pension liability as a percentage of covered-payroll	850.26%	974.30%	893.82%

Notes to Schedule:
Benefit Changes: None noted in FY17.
Changes of Assumptions - the discount rate used changed from 4.15% in FY2016 to 4.64% in FY2017
The County implemented the provisions of GASB 68 in FY2015. The County has presented as many years as is available.

COOK COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
Last 10 Fiscal Years

County Employees' and Officers' Annuity and Benefit Fund

Fiscal Year Ended November 30:	Statutory Maximum Required Contributions	Actual Contributions in Relation to the Statutory Maximum Contributions	Contribution Deficiency	Covered Payroll	Actual Contributions as a Percentage of Covered Payroll
2017	$ 212,069,887	$ 197,140,648	$ 14,929,239	$ 1,580,754,792	12%
2016	199,160,990	185,912,498	13,248,492	1,571,758,023	12%
2015	196,493,559	191,609,506	4,884,053	1,529,695,523	13%
2014	198,459,042	190,032,872	8,426,170	1,514,550,023	13%
2013	196,469,308	187,817,644	8,651,664	1,484,269,715	13%
2012	199,352,794	190,720,776	8,632,018	1,478,253,368	13%
2011	196,805,657	198,837,424	(2,031,767)	1,456,444,123	14%
2010	190,616,126	184,722,634	5,893,492	1,494,093,569	12%
2009	189,493,175	183,713,870	5,779,305	1,498,161,713	12%
2008	187,376,070	183,916,221	3,459,849	1,463,372,408	13%

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
REVENUES:					
Property taxes	$ 187,422,633	$ -	$ 187,422,633	$ 187,422,633	$ -
Nonproperty taxes	1,383,771,775	-	1,383,771,775	1,363,577,309	(20,194,466)
Total taxes	1,571,194,408	-	1,571,194,408	1,550,999,942	(20,194,466)
Fees and licenses	216,504,072	-	216,504,072	221,379,600	4,875,528
Grants and reimbursements-					
Federal government	1,436,985	-	1,436,985	324,198	(1,112,787)
State of Illinois	40,294,674	-	40,294,674	43,365,993	3,071,319
Investment income	760,236	-	760,236	1,322,040	561,804
Reimbursements from other governments	1,419,580	-	1,419,580	1,622,938	203,358
Miscellaneous	28,839,660	-	28,839,660	46,014,496	17,174,836
Total revenues	1,860,449,615	-	1,860,449,615	1,865,029,207	4,579,592
EXPENDITURES AND ENCUMBRANCES:					
Administrative Hearing Board					
Personal Services	584,698	(2,847)	581,851	561,207	(20,644)
Contractual Services	864,750	(29,349)	835,401	693,297	(142,104)
Supplies and Materials	12,483	2,126	14,609	9,292	(5,317)
Operations and Maintenance	2,164	-	2,164	2,163	(1)
Rental and leasing	11,072	-	11,072	11,072	-
Adult Probation Dept.					
Personal Services	51,802,340	(1,712,015)	50,090,325	49,974,509	(115,816)
Contractual Services	29,649	(889)	28,760	32,193	3,433
Supplies and Materials	97,772	(5,933)	91,839	71,849	(19,990)
Operations and Maintenance	387,738	(13,080)	374,658	351,555	(23,103)
Rental and leasing	140,000	-	140,000	140,000	-
Capital Outlay	2,133,822	(321,435)	1,812,387	1,932,325	119,938
Contingency and Special Purposes	(4,612,593)	1,379,000	(3,233,593)	(3,118,493)	115,100
Board of Review					
Personal Services	10,922,251	(77,694)	10,844,557	10,774,952	(69,605)
Contractual Services	252,400	(167,322)	85,078	67,000	(18,078)
Supplies and Materials	111,213	(3,336)	107,877	62,159	(45,718)
Operations and Maintenance	135,159	-	135,159	129,489	(5,670)
Rental and leasing	29,534	-	29,534	29,334	(200)
Budget & Management Services					
Personal Services	1,915,158	10,490	1,925,648	1,927,168	1,520
Contractual Services	1,566	44	1,610	1,579	(31)
Supplies and Materials	5,600	(1,116)	4,484	3,112	(1,372)
Operations and Maintenance	10,794	(885)	9,909	9,703	(206)
Capital Equipment and Improvements	7,350	-	7,350	7,350	-
Contingency and Special Purposes	1,032	-	1,032	1,032	-
Building & Zoning					
Personal Services	4,020,688	(47,619)	3,973,069	4,155,829	182,760
Contractual Services	35,114	(9,484)	25,630	19,449	(6,181)
Supplies and Materials	14,500	(1,533)	12,967	12,678	(289)
Operations and Maintenance	91,512	-	91,512	91,512	-
Rental and leasing	6,740	2,500	9,240	8,492	(748)
Contingency and Special Purposes	(43,134)	-	(43,134)	(42,829)	305
Chief Procurement Officer					
Personal Services	3,164,055	(115,856)	3,048,199	2,966,971	(81,228)
Contractual Services	32,236	(3,317)	28,919	110,841	81,922
Supplies and Materials	18,605	(558)	18,047	14,921	(3,126)
Operations and Maintenance	188,036	(3,536)	184,500	171,511	(12,989)
Rental and leasing	18,383	-	18,383	18,383	-
Civil Service Commission					
Personal Services	60,870	(354)	60,516	32,000	(28,516)
Contractual Services	30,569	(1,676)	28,893	359	(28,534)
Supplies and Materials	-	759	759	759	

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Clerk of Crct Crt Off.of Clerk					
Personal Services	$ 97,523,010	$ (1,975,028)	$ 95,547,982	$ 95,575,445	$ 27,463
Contractual Services	1,879,153	(301,624)	1,577,529	1,569,596	(7,933)
Supplies and Materials	468,282	75,951	544,233	433,256	(110,977)
Operations and Maintenance	3,344,001	(7,320)	3,336,681	3,300,469	(36,212)
Rental and leasing	538,018	(27,000)	511,018	353,855	(157,163)
Contract Compliance					
Personal Services	1,058,424	(28,975)	1,029,449	1,026,224	(3,225)
Contractual Services	3,233	(2,522)	711	578	(133)
Supplies and Materials	3,700	2,526	6,226	5,808	(418)
Operations and Maintenance	53,121	-	53,121	48,787	(4,334)
Rental and leasing	6,350	1,595	7,945	6,284	(1,661)
Contingency and Special Purposes	(87,875)	(2,762)	(90,637)	(90,872)	(235)
County Assessor					
Personal Services	24,702,891	(175,462)	24,527,429	23,529,032	(998,397)
Contractual Services	2,227,840	(357,535)	1,870,305	1,541,039	(329,266)
Supplies and Materials	583,754	(67,512)	516,242	353,544	(162,698)
Operations and Maintenance	386,227	(360)	385,867	130,426	(255,441)
Rental and leasing	178,368	(40,000)	138,368	79,368	(59,000)
Contingency and Special Purposes	(1,319,323)	-	(1,319,323)	(1,363,045)	(43,722)
County Auditor					
Personal Services	1,116,442	(26,262)	1,090,180	1,058,078	(32,102)
Contractual Services	230	-	230	30	(200)
Supplies and Materials	1,002	(30)	972	220	(752)
Operations and Maintenance	37,197	-	37,197	35,926	(1,271)
Rental and leasing	1,177	-	1,177	1,177	-
County Clerk					
Personal Services	10,365,554	(160,899)	10,204,655	10,123,489	(81,166)
Contractual Services	182,700	(48,053)	134,647	129,593	(5,054)
Supplies and Materials	55,377	(13,661)	41,716	41,138	(578)
Operations and Maintenance	364,689	(4,654)	360,035	287,743	(72,292)
Rental and leasing	44,782	(3,300)	41,482	39,974	(1,508)
Contingency and Special Purposes	(451,618)	-	(451,618)	(535,747)	(84,129)
County Comptroller					
Personal Services	3,630,136	(77,770)	3,552,366	3,429,889	(122,477)
Contractual Services	39,129	(1,024)	38,105	31,833	(6,272)
Supplies and Materials	28,090	(843)	27,247	21,905	(5,342)
Operations and Maintenance	20,856	-	20,856	17,500	(3,356)
Rental and leasing	11,171	-	11,171	11,171	-
Contingency and Special Purposes	4,200	-	4,200	3,329	(871)
Department of Transportation And Highways					
Personal Services	-	-	-	121	121
Contractual Services	200,000	(32,000)	168,000	83,253	(84,747)
Operations and Maintenance	648,922	(15,600)	633,322	547,000	(86,322)

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
County Treasurer					
Personal Services	$ 1,162,302	$ (27,221)	$ 1,135,081	$ 1,015,677	$ (119,404)
Contractual Services	67,576	(6,787)	60,789	28,145	(32,644)
Supplies and Materials	7,882	1,264	9,146	6,035	(3,111)
Operations and Maintenance	48,033	3,260	51,293	29,180	(22,113)
Rental and leasing	9,720	-	9,720	9,720	-
Court Services Division					
Personal Services	98,955,281	(1,081,200)	97,874,081	99,260,969	1,386,888
Contractual Services	507,500	(15,015)	492,485	308,597	(183,888)
Supplies and Materials	170,111	(5,104)	165,007	141,863	(23,144)
Operations and Maintenance	963,043	(6,372)	956,671	927,166	(29,505)
Rental and leasing	79,043	-	79,043	73,389	(5,654)
Depart. of Environmental Ctrl					
Personal Services	2,101,463	(40,923)	2,060,540	1,908,141	(152,399)
Contractual Services	130,600	(885)	129,715	46,944	(82,771)
Supplies and Materials	36,500	(1,095)	35,405	14,895	(20,510)
Operations and Maintenance	153,754	(1,440)	152,314	117,307	(35,007)
Rental and leasing	13,085	-	13,085	4,046	(9,039)
Contingency and Special Purposes	(420,828)	-	(420,828)	(200,595)	220,233
Department of Corrections					
Personal Services	380,266,661	(7,152,728)	373,113,933	376,703,622	3,589,689
Contractual Services	16,122,563	(800,185)	15,322,378	15,681,698	359,320
Supplies and Materials	2,013,125	(100,393)	1,912,732	1,567,798	(344,934)
Operations and Maintenance	2,832,841	(84,745)	2,748,096	2,732,124	(15,972)
Rental and leasing	197,591	-	197,591	197,591	-
Contingency and Special Purposes	(350,000)	-	(350,000)	(398,200)	(48,200)
Department of Human Resources					
Personal Services	4,472,373	(27,045)	4,445,328	4,087,744	(357,584)
Contractual Services	211,300	(17,903)	193,397	113,959	(79,438)
Supplies and Materials	36,914	14,954	51,868	46,134	(5,734)
Operations and Maintenance	349,673	1,886	351,559	350,146	(1,413)
Rental and leasing	11,203	-	11,203	9,990	(1,213)
Contingency and Special Purposes	(22,987)	-	(22,987)	(31,625)	(8,638)
Department of Human Rights and Ethics					
Personal Services	875,839	(19,929)	855,910	743,918	(111,992)
Contractual Services	15,750	(348)	15,402	12,105	(3,297)
Supplies and Materials	1,975	(32)	1,943	1,627	(316)
Operations and Maintenance	47,710	-	47,710	45,306	(2,404)
Rental and leasing	1,221	-	1,221	1,221	-
Contingency and Special Purposes	150	(30)	120	-	(120)
Dept. of Facilities/Mgmt.					
Personal Services	47,511,919	(1,106,399)	46,405,520	46,488,902	83,382
Contractual Services	630,369	(1,900)	628,469	605,658	(22,811)
Supplies and Materials	2,044,000	(61,320)	1,982,680	2,070,326	87,646
Operations and Maintenance	3,414,943	(94,770)	3,320,173	4,142,062	821,889
Rental and leasing	116,061	(3,000)	113,061	107,225	(5,836)
Contingency and Special Purposes	(165,269)	-	(165,269)	(165,269)	-
Eighth District					
Personal Services	351,599	(2,079)	349,520	351,322	1,802
Contractual Services	30,701	(3,632)	27,069	16,479	(10,590)
Supplies and Materials	4,850	-	4,850	424	(4,426)
Operations and Maintenance	3,650	(995)	2,655	-	(2,655)
Rental and leasing	9,200	(2,300)	6,900	-	(6,900)

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Eleventh District					
Personal Services	$ 446,385	$ (10,048)	$ 436,337	$ 232,951	$ (203,386)
Contractual Services	250	1,000	1,250	-	(1,250)
Supplies and Materials	3,365	(1,101)	2,264	-	(2,264)
Emergency Management Agency					
Personal Services	2,610,097	170,994	2,781,091	2,224,087	(557,004)
Contractual Services	57,446	535,540	592,986	314,368	(278,618)
Supplies and Materials	29,605	173,440	203,045	123,555	(79,490)
Operations and Maintenance	306,627	362,260	668,887	450,423	(218,464)
Rental and leasing	8,882	2,207	11,089	8,882	(2,207)
Contingency and Special Purposes	(1,297,235)	-	(1,297,235)	(444,435)	852,800
Enterprise Resource Planning					
Personal Services	1,847,476	(20,076)	1,827,400	1,850,376	22,976
Contractual Services	6,280	(68)	6,212	5,804	(408)
Supplies and Materials	14,700	10,035	24,735	15,153	(9,582)
Operations and Maintenance	3,125	-	3,125	3,125	-
Rental and leasing	2,709	-	2,709	2,709	-
Fifteenth District					
Personal Services	333,776	(6,542)	327,234	286,350	(40,884)
Contractual Services	59,724	(1,672)	58,052	1,151	(56,901)
Operations and Maintenance	4,300	(2,129)	2,171	1,038	(1,133)
Rental and leasing	1,200	-	1,200	-	(1,200)
Contingency and Special Purposes	1,000	-	1,000	127	(873)
Fifth District					
Personal Services	353,387	444	353,831	382,744	28,913
Contractual Services	10,400	(5,155)	5,245	2,886	(2,359)
Supplies and Materials	5,093	2,567	7,660	5,947	(1,713)
Operations and Maintenance	6,600	(865)	5,735	4,290	(1,445)
Rental and leasing	24,520	30	24,550	19,311	(5,239)
First District					
Personal Services	354,066	(27,056)	327,010	319,023	(7,987)
Contractual Services	10,000	12,270	22,270	3,821	(18,449)
Supplies and Materials	4,000	3,000	7,000	2,291	(4,709)
Operations and Maintenance	5,000	(150)	4,850	4,033	(817)
Rental and leasing	18,000	3,100	21,100	19,500	(1,600)
Contingency and Special Purposes	8,934	-	8,934	-	(8,934)
Fixed Chrgs & Specl Purp Appr					
Personal Services	2,611,511	98,240	2,709,751	2,361,124	(348,627)
Contractual Services	38,865,514	(555,882)	38,309,632	32,748,048	(5,561,584)
Supplies and Materials	13,000	(390)	12,610	53,092	40,482
Operations and Maintenance	52,590,859	(594,601)	51,996,258	50,473,105	(1,523,153)
Rental and leasing	10,000	-	10,000	45,488	35,488
Contingency and Special Purposes	380,401,817	28,352,582	408,754,399	375,962,379	(32,792,020)
Forensic Clinical Services					
Personal Services	3,126,644	(324,104)	2,802,540	2,819,988	17,448
Contractual Services	300	(184)	116	90	(26)
Supplies and Materials	13,441	(2,903)	10,538	6,151	(4,387)
Operations and Maintenance	6,971	-	6,971	6,971	-
Rental and leasing	1,987	-	1,987	1,987	-
Fourteenth District					
Personal Services	377,821	(2,630)	375,191	379,457	4,266
Contractual Services	18,079	(6,331)	11,748	900	(10,848)
Rental and leasing	4,100	(500)	3,600	2,700	(900)
Fourth District					
Personal Services	343,679	6,060	349,739	347,444	(2,295)
Contractual Services	31,000	(21,398)	9,602	4,685	(4,917)
Supplies and Materials	3,321	(1)	3,320	3,063	(257)
Operations and Maintenance	4,000	(120)	3,880	1,248	(2,632)
Rental and leasing	18,000	6,000	24,000	21,250	(2,750)

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Judicial Advisory Council					
Personal Services	$ 640,415	$ (14,406)	$ 626,009	$ 594,945	$ (31,064)
Contractual Services	3,023	(80)	2,943	2,548	(395)
Supplies and Materials	1,511	(144)	1,368	861	(507)
Operations and Maintenance	23,352	-	23,352	23,352	-
Rental and leasing	1,372	98	1,470	1,470	1
Judiciary					
Personal Services	360,263	6,408	366,671	285,610	(81,061)
Contractual Services	896,668	(72,256)	824,412	789,251	(35,161)
Supplies and Materials	451,425	(53,543)	397,882	361,681	(36,201)
Operations and Maintenance	9,467,522	(21)	9,467,501	9,464,236	(3,265)
Rental and leasing	14,292	-	14,292	762	(13,530)
Contingency and Special Purposes	3,556,000	-	3,556,000	3,612,519	56,519
Juvenile Probation					
Personal Services	38,433,105	(888,488)	37,544,617	37,374,970	(169,647)
Contractual Services	8,489,334	(636,532)	7,852,802	7,863,607	10,805
Supplies and Materials	98,939	2,031	100,970	91,815	(9,155)
Operations and Maintenance	753,770	(19,585)	734,185	712,265	(21,920)
Rental and leasing	57,617	(15,000)	42,617	40,751	(1,866)
Contingency and Special Purposes	(800,000)	-	(800,000)	(518,267)	281,733
Juvenile Temporary Detent. Cntr					
Personal Services	61,029,078	(2,000,647)	59,028,431	59,565,435	537,004
Contractual Services	7,029,971	(625,305)	6,404,666	6,269,233	(135,433)
Supplies and Materials	2,684,595	(111,538)	2,573,057	2,488,833	(84,224)
Operations and Maintenance	1,011,374	(4,806)	1,006,568	1,010,543	3,975
Rental and leasing	22,215	-	22,215	22,215	-
Contingency and Special Purposes	(828,905)	-	(828,905)	(437,638)	391,267
Medical Examiner					
Personal Services	11,107,567	(55,194)	11,052,373	11,029,775	(22,598)
Contractual Services	1,620,852	(35,543)	1,585,309	1,810,479	225,170
Supplies and Materials	544,407	(11,332)	533,075	345,716	(187,359)
Operations and Maintenance	328,664	(11,549)	317,115	244,831	(72,284)
Rental and leasing	45,890	-	45,890	11,424	(34,466)
Ninth District					
Personal Services	362,493	(2,405)	360,088	356,929	(3,159)
Contractual Services	16,000	(1,623)	14,377	5,786	(8,591)
Supplies and Materials	7,307	(5,219)	2,088	193	(1,895)
Operations and Maintenance	4,000	-	4,000	-	(4,000)
Capital Equipment and Improvements	10,200	-	10,200	10,200	-
Off of Asset Management		-			
Personal Services	2,732,059	(65,398)	2,666,661	2,489,842	(176,819)
Contractual Services	132,091	(321)	131,770	56,593	(75,177)
Supplies and Materials	7,120	786	7,906	3,246	(4,660)
Operations and Maintenance	166,415	-	166,415	166,415	-
Rental and leasing	5,791	-	5,791	5,791	-
Off of the Chief Fncl Officer					
Personal Services	1,305,642	(36,758)	1,268,884	1,215,887	(52,997)
Contractual Services	3,756	(95)	3,661	(1,600)	(5,261)
Supplies and Materials	6,520	(196)	6,324	4,499	(1,825)
Operations and Maintenance	2,404	-	2,404	2,404	-
Rental and leasing	3,065	-	3,065	3,065	-
Office of Chief Admin. Officer					
Personal Services	2,956,982	(15,194)	2,941,788	3,005,727	63,939
Contractual Services	647,199	(628)	646,571	680,730	34,159
Supplies and Materials	32,001	(960)	31,041	(269,689)	(300,730)
Operations and Maintenance	121,962	(1,560)	120,402	95,319	(25,083)
Rental and leasing	104,516	-	104,516	84,284	(20,232)
Contingency and Special Purposes	(249,005)	-	(249,005)	-	249,005
Office of Economic Development					
Personal Services	1,098,322	(6,137)	1,092,185	1,080,867	(11,318)
Contractual Services	113,212	(24,268)	88,944	71,314	(17,630)
Supplies and Materials	6,400	(192)	6,208	2,311	(3,897)
Operations and Maintenance	26,357	-	26,357	26,357	-
Rental and leasing	3,554	-	3,554	3,554	-
Contingency and Special Purposes	(262,382)	-	(262,382)	(373,873)	(111,491)

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Office of Inspector General					
Personal Services	$ 1,996,530	$ (46,433)	$ 1,950,097	$ 1,908,008	$ (42,089)
Contractual Services	18,827	(38)	18,789	6,440	(12,349)
Supplies and Materials	13,257	(398)	12,859	9,715	(3,144)
Operations and Maintenance	95,671	(195)	95,476	87,329	(8,147)
Rental and leasing	17,702	-	17,702	10,388	(7,314)
Office of the Chief Judge					
Personal Services	37,466,866	(635,740)	36,831,126	36,830,058	(1,068)
Contractual Services	6,300,140	(466,620)	5,833,520	5,756,645	(76,875)
Supplies and Materials	473,644	(39,366)	434,278	448,085	13,807
Operations and Maintenance	680,155	4,544	684,699	668,692	(16,007)
Rental and leasing	222,527	7,500	230,027	186,674	(43,353)
Contingency and Special Purposes	(1,289,392)	(48,000)	(1,337,392)	(1,246,627)	90,765
Office of the County Comm.					
Personal Services	1,760,844	(39,376)	1,721,468	2,018,254	296,786
Contractual Services	183,501	29,228	212,729	203,285	(9,444)
Supplies and Materials	113,889	2,789	116,678	64,812	(51,866)
Operations and Maintenance	2,404	-	2,404	2,404	-
Rental and leasing	29,270	-	29,270	26,500	(2,770)
Office of the President					
Personal Services	2,110,121	(37,483)	2,072,638	2,044,912	(27,726)
Contractual Services	13,076	338	13,414	10,989	(2,425)
Supplies and Materials	6,333	(190)	6,143	4,929	(1,214)
Operations and Maintenance	48,238	-	48,238	48,238	-
Rental and leasing	29,744	(11,700)	18,044	17,177	(867)
Office of the Sheriff					
Personal Services	2,414,510	(12,375)	2,402,135	2,434,152	32,017
Contractual Services	11,900	(357)	11,543	9,907	(1,636)
Supplies and Materials	440	(13)	427	427	-
Planning & Development					
Personal Services	1,324,803	(7,134)	1,317,669	1,288,602	(29,067)
Contractual Services	33,977	(16,589)	17,388	3,902	(13,486)
Supplies and Materials	5,078	(152)	4,926	(581)	(5,507)
Operations and Maintenance	134,687	-	134,687	134,687	-
Rental and leasing	14,901	-	14,901	2,898	(12,003)
Contingency and Special Purposes	(515,748)	-	(515,748)	(670,305)	(154,557)
Police Department					
Personal Services	68,580,604	(518,529)	68,062,075	67,373,783	(688,292)
Contractual Services	446,945	(33,108)	413,837	403,517	(10,320)
Supplies and Materials	316,000	(59,480)	256,520	180,238	(76,282)
Operations and Maintenance	335,000	(2,400)	332,600	78,373	(254,227)
Rental and leasing	101,877	-	101,877	102,127	250
Contingency and Special Purposes	(3,073,306)	-	(3,073,306)	(2,438,194)	635,112
Public Administrator					
Personal Services	1,190,314	(29,140)	1,161,174	1,144,858	(16,316)
Contractual Services	100,140	8,706	108,846	102,769	(6,077)
Supplies and Materials	5,041	(151)	4,890	3,299	(1,591)
Operations and Maintenance	65,100	(7,300)	57,800	57,404	(396)
Rental and leasing	32,991	(4,200)	28,791	26,061	(2,730)
Public Defender					
Personal Services	72,336,072	(1,109,084)	71,226,988	70,802,609	(424,379)
Contractual Services	2,364,878	(82,480)	2,282,398	2,249,055	(33,343)
Supplies and Materials	420,613	(42,819)	377,794	354,411	(23,383)
Operations and Maintenance	835,529	(1,800)	833,729	748,489	(85,240)
Rental and leasing	68,055	-	68,055	68,055	-
Contingency and Special Purposes	(138,000)	-	(138,000)	(138,000)	-

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Public Guardian					
Personal Services	$ 21,179,192	$ (343,454)	$ 20,835,738	$ 20,810,614	$ (25,124)
Contractual Services	260,582	(39,888)	220,694	215,920	(4,774)
Supplies and Materials	80,959	(4,429)	76,530	76,278	(252)
Operations and Maintenance	454,783	(530)	454,253	449,438	(4,815)
Rental and leasing	88,737	(2,015)	86,722	83,958	(2,764)
Contingency and Special Purposes	(200,000)	(80,000)	(280,000)	(280,000)	-
Recorder of Deeds					
Personal Services	6,251,957	(77,745)	6,174,212	6,135,028	(39,184)
Contractual Services	520,780	(66,868)	453,912	306,682	(147,230)
Supplies and Materials	44,707	(1,340)	43,367	37,531	(5,836)
Operations and Maintenance	106,668	(90)	106,578	82,709	(23,869)
Rental and leasing	20,183	-	20,183	20,183	-
Contingency and Special Purposes	(162,221)	-	(162,221)	(172,081)	(9,860)
Revenue					
Personal Services	6,059,641	(32,860)	6,026,781	5,899,871	(126,910)
Contractual Services	645,548	(16,038)	629,510	425,027	(204,483)
Supplies and Materials	161,300	(4,840)	156,460	49,229	(107,231)
Operations and Maintenance	96,335	(22)	96,313	67,070	(29,243)
Rental and leasing	9,934	-	9,934	9,179	(755)
Contingency and Special Purposes	1,572,600	(170,000)	1,402,600	1,328,949	(73,651)
Risk Management					
Personal Services	2,060,675	(14,608)	2,046,067	2,085,199	39,132
Contractual Services	16,036	1,208	17,244	16,602	(642)
Supplies and Materials	7,686	(2,331)	5,355	3,777	(1,578)
Operations and Maintenance	10,385	-	10,385	8,179	(2,206)
Rental and leasing	5,221	-	5,221	2,217	(3,004)
Second District					
Personal Services	319,353	(7,634)	311,719	292,791	(18,928)
Contractual Services	30,837	(5,389)	25,448	14,173	(11,275)
Supplies and Materials	15,600	7,333	22,933	13,467	(9,466)
Operations and Maintenance	11,850	(2,657)	9,193	2,740	(6,453)
Rental and leasing	18,060	(2,000)	16,060	13,545	(2,515)
Contingency and Special Purposes	4,300	-	4,300	-	(4,300)
Seventeenth District					
Personal Services	345,972	(1,009)	344,963	342,775	(2,188)
Contractual Services	31,828	(8,924)	22,904	15,905	(6,999)
Supplies and Materials	1,200	(1,200)	-	132	132
Operations and Maintenance	21,000	(19,336)	1,664	1,433	(231)
Rental and leasing	-	21,000	21,000	20,790	(210)
Seventh District					
Personal Services	343,435	(8,733)	334,702	327,847	(6,855)
Contractual Services	26,640	-	26,640	26,590	(50)
Supplies and Materials	5,025	(72)	4,953	2,997	(1,956)
Operations and Maintenance	4,500	(135)	4,365	2,515	(1,850)
Rental and leasing	20,400	-	20,400	20,000	(400)
Sheriff's Administration					
Personal Services	26,360,472	(453,256)	25,907,216	25,527,441	(379,775)
Contractual Services	653,100	(10,437)	642,663	366,223	(276,440)
Supplies and Materials	1,217,707	(111,531)	1,106,176	772,798	(333,378)
Operations and Maintenance	85,307	-	85,307	85,307	-
Rental and leasing	28,343	-	28,343	22,343	(6,000)
Contingency and Special Purposes	(99,456)	-	(99,456)	(34,707)	64,749

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Sheriff's Information Technology					
Personal Services	$ 5,917,888	$ (16,885)	$ 5,901,003	$ 6,266,267	$ 365,264
Contractual Services	38,000	(1,140)	36,860	34,282	(2,578)
Supplies and Materials	157,000	(4,710)	152,290	137,612	(14,678)
Operations and Maintenance	6,157,665	(1,381,768)	4,775,897	4,373,903	(401,994)
Sheriff's Merit Board					
Personal Services	1,823,609	(30,868)	1,792,741	1,654,274	(138,467)
Contractual Services	214,200	(411)	213,789	195,630	(18,159)
Supplies and Materials	18,000	(540)	17,460	14,010	(3,450)
Operations and Maintenance	60,640	-	60,640	60,140	(500)
Rental and leasing	6,555	-	6,555	4,969	(1,586)
Contingency and Special Purposes	99,456	-	99,456	34,806	(64,650)
Sheriff's Office of Professional Review					
Personal Services	8,514,351	(159,323)	8,355,028	7,782,861	(572,167)
Contractual Services	116,800	(369)	116,431	112,364	(4,067)
Supplies and Materials	90,000	(46,014)	43,986	34,284	(9,702)
Operations and Maintenance	7,500	-	7,500	-	(7,500)
Rental and leasing	6,324	-	6,324	6,324	-
Sixteenth District					
Personal Services	367,630	(2,232)	365,398	365,139	(259)
Contractual Services	8,870	(6,529)	2,341	1,355	(986)
Supplies and Materials	2,500	-	2,500	1,525	(975)
Operations and Maintenance	4,000	(120)	3,880	671	(3,209)
Rental and leasing	17,000	-	17,000	16,080	(920)
Sixth District					
Personal Services	382,480	(8,979)	373,501	327,264	(46,237)
Operations and Maintenance	4,320	-	4,320	3,960	(360)
Rental and leasing	13,200	-	13,200	12,100	(1,100)
Social Services					
Personal Services	17,150,361	(950,770)	16,199,591	16,214,642	15,051
Contractual Services	1,121	(34)	1,087	1,010	(77)
Supplies and Materials	5,825	(175)	5,650	1,280	(4,370)
Operations and Maintenance	45,670	-	45,670	45,670	-
Rental and leasing	14,389	-	14,389	14,389	-
Contingency and Special Purposes	(5,891,050)	2,076,000	(3,815,050)	(3,531,622)	283,428
State's Attorney					
Personal Services	115,188,343	(2,664,605)	112,523,738	112,218,283	(305,455)
Contractual Services	3,221,535	153,758	3,375,293	3,590,887	215,594
Supplies and Materials	753,154	(42,913)	710,241	688,266	(21,975)
Operations and Maintenance	2,899,191	(176,708)	2,722,483	2,619,847	(102,636)
Rental and leasing	285,185	(30)	285,155	265,550	(19,605)
Contingency and Special Purposes	848,266	-	848,266	1,125,711	277,445
Supportive Services					
Personal Services	895,617	(4,661)	890,956	890,663	(293)
Contractual Services	12,333	(355)	11,978	9,012	(2,966)
Supplies and Materials	1,500	(45)	1,455	1,091	(364)
Operations and Maintenance	7,644	-	7,644	3,600	(4,044)
Rental and leasing	2,299	-	2,299	2,299	-

(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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Technology Policy and Planning					
Personal Services	$ 14,402,491	$ (138,347)	$ 14,264,144	$ 13,483,043	$ (781,101)
Contractual Services	866,766	(106,285)	760,481	271,775	(488,706)
Supplies and Materials	148,970	(6,131)	142,839	49,489	(93,350)
Operations and Maintenance	3,421,099	(163,414)	3,257,685	2,624,769	(632,916)
Rental and leasing	29,356	-	29,356	30,052	696
Contingency and Special Purposes	(149,457)	-	(149,457)	-	149,457
Tenth District					
Personal Services	361,000	(3,726)	357,274	322,471	(34,803)
Contractual Services	20,000	(5,000)	15,000	4,140	(10,860)
Supplies and Materials	7,000	(150)	6,850	2,994	(3,856)
Rental and leasing	12,000	-	12,000	11,340	(660)
Third District					
Personal Services	348,637	(2,343)	346,294	330,325	(15,969)
Contractual Services	39,363	(6,628)	32,735	-	(32,735)
Supplies and Materials	12,000	-	12,000	1,221	(10,779)
Thirteenth District					
Personal Services	362,863	(2,107)	360,756	393,547	32,791
Contractual Services	16,257	-	16,257	8,624	(7,633)
Operations and Maintenance	3,908	(117)	3,791	1,649	(2,142)
Rental and leasing	16,972	-	16,972	12,511	(4,461)
Twelfth District					
Personal Services	352,453	(2,047)	350,406	348,667	(1,739)
Contractual Services	25,193	(180)	25,013	1,138	(23,875)
Supplies and Materials	1,000	(30)	970	500	(470)
Operations and Maintenance	3,350	(101)	3,249	-	(3,249)
Rental and leasing	18,004	(6,760)	11,244	-	(11,244)
Zoning Board of Appeals					
Personal Services	548,491	(15,386)	533,105	530,490	(2,615)
Contractual Services	6,970	(203)	6,767	3,453	(3,314)
Supplies and Materials	1,900	(57)	1,843	605	(1,238)
Operations and Maintenance	24,676	-	24,676	24,476	(200)
Rental and leasing	2,526	-	2,526	1,204	(1,322)
Contingency and Special Purposes	(37,682)	-	(37,682)	(36,470)	1,212
Total expenditures and encumbrances	1,872,222,765	-	1,872,222,765	1,828,054,483	(44,168,282)
Revenues over (under) expenditures and encumbrances	(11,773,150)	-	(11,773,150)	36,974,724	48,747,874
OTHER FINANCING SOURCES:					
Transfers in	11,773,150	-	11,773,150	11,773,150	-
Total other financing sources	11,773,150	-	11,773,150	11,773,150	-
Revenues over (under) expenditures and encumbrances and other financing sources	$ -	$ -	$ -	$ 48,747,874	$ 48,747,874

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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Nonproperty tax	$ 47,785,383	$ -	$ 47,785,383	$ 49,403,962	$ 1,618,579
Intergovernmental grants and reimbursements - State of Illinois	20,347,500	-	20,347,500	1,275,808	(19,071,692)
Investment income	-	-	-	156,921	156,921
Miscellaneous	5,000,000	-	5,000,000	258,456	(4,741,544)
Fund balance	15,000,000	-	15,000,000	-	(15,000,000)
Total revenues	88,132,883	-	88,132,883	51,095,147	(37,037,736)
EXPENDITURES AND ENCUMBRANCES:					
Capital Outlay	81,876,021	-	81,876,021	32,361,944	(49,514,077)
Total expenditures and encumbrances	81,876,021	-	81,876,021	32,361,944	(49,514,077)
Revenues over expenditures and encumbrances	6,256,862	-	6,256,862	18,733,203	12,476,341
OTHER FINANCING (USES):					
Transfers out	(6,256,862)	-	(6,256,862)	(6,254,643)	2,219
Total other financing uses	(6,256,862)	-	(6,256,862)	(6,254,643)	2,219
Revenues over expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 12,478,560	$ 12,478,560

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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property tax and TIF	$ 162,275,629	$ -	$ 162,275,629	$ 162,275,629	$ -
Personal property replacement tax	45,950,577	-	45,950,577	45,950,577	-
Investment Income	-	-	-	9,754	9,754
Total revenues	208,226,206	-	208,226,206	208,235,960	9,754
EXPENDITURES AND ENCUMBRANCES					
Personal Services - Pension Contributions	208,226,206	-	208,226,206	208,235,960	9,754
Total expenditures and encumbrances	208,226,206	-	208,226,206	208,235,960	9,754
Revenues over (under) expenditures	$ -	$ -	$ -	$ -	$ -

COOK COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2017

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 (cash basis), while the GAAP operating statements recognize these items when measurable and available for financing current obligations (modified accrual).

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	$ 82,003,214	$ 10,020,022	$ -
Effect of deferring 2016 property tax levy	(13,489,638)	-	15,561,546
Effect of accruing certain revenue	(11,108,846)	546,580	(4,466,234)
Effect of not including encumbrances as expenditures	(156,770,884)	1,911,958	(57,075,388)
Effect of excluding unbudgeted transfers	148,114,028	-	45,980,076
Revenues and other financing sources over expenditures and encumbrances and other financing uses - budgetary basis from Budget and Actuals respectively	$ 48,747,874	$ 12,478,560	$ -

GENERAL FUND

COOK COUNTY, ILLINOIS

MAJOR GOVERNMENTAL FUND

GENERAL FUND

The General Fund of the County consists of three accounts: the Corporate Account, the Public Safety Account, and the Self Insurance Account. They are the general operating accounts of the County. The accounts are used for all financial resources except those 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 for employee health claims and various County risks, including medical malpractice, workers' compensation, general, automobile and other liabilities including the liabilities of the Cook County Health and Hospitals System (CCHHS). The County funds its self-insurance liabilities, including those of the CCHHS, on a current basis and has the authority to finance such liabilities through the levy of property taxes.

Exhibit A-1
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING BALANCE SHEET BY ACCOUNT
November 30, 2017

	Corporate Account	Public Safety Account	Self Insurance Account
ASSETS:			
Cash and Investments	$ 16,206,984	$ 330,155	$ 442,869
Taxes receivable (net of allowance for loss) -			
Tax levy - current year	18,215,487	160,167,147	-
Tax levy - prior year	233,818	5,670,542	-
Total taxes receivable	18,449,305	165,837,689	-
Accounts receivable -			
Due from others	6,123,097	44,530,363	192,385
Due from other governments	95,245,289	164,840,068	1,585,725
Due from other funds	168,143,455	-	43,000,000
Total accounts receivable	269,511,841	209,370,431	44,778,110
Total assets	$ 304,168,130	$ 375,538,275	$ 45,220,979
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts payable	$ 10,627,861	$ 16,282,238	$ 31,446,320
Accrued salaries payable	5,328,021	47,552,486	-
Amounts held for outstanding warrants	1,381,220	-	-
Due to other funds	14,853	82,100,213	-
Due to others	-	592,725	-
Total liabilities	17,351,955	146,527,662	31,446,320
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	17,343,819	155,565,483	-
Unavailable revenue - other	31,636,440	59,619,274	-
Total Deferred Inflows	48,980,259	215,184,757	-
Fund balance:			
Assigned	53,451,710	9,046,334	752,611
Unassigned	184,384,206	4,779,522	13,022,048
Total fund balance	237,835,916	13,825,856	13,774,659
Total liabilities, deferred inflows of resources and fund balance	$ 304,168,130	$ 375,538,275	$ 45,220,979

Intra-Activity Eliminations	Total	
		ASSETS:
$ -	$ 16,980,008	Cash and investments
		Taxes receivable (net of allowance for loss) -
-	178,382,634	Tax levy - current year
-	5,904,360	Tax levy - prior year
-	184,286,994	Total taxes receivable
		Accounts receivable -
-	50,845,845	Due from others
-	261,671,082	Due from other governments
(82,100,000)	129,043,455	Due from other funds
(82,100,000)	441,560,382	Total accounts receivable
$ (82,100,000)	$ 642,827,384	Total assets
		LIABILITIES AND FUND BALANCE:
		Liabilities
$ -	$ 58,356,419	Accounts payable
-	52,880,507	Accrued salaries payable
-	1,381,220	Amounts held for outstanding warrants
(82,100,000)	15,066	Due to other funds
-	592,725	Due to others
(82,100,000)	113,225,937	Total liabilities
		DEFERRED INFLOWS of RESOURCES:
-	172,909,302	Unavailable revenue - property tax
-	91,255,714	Unavailable revenue - other
-	264,165,016	Total Deferred Inflows
		Fund balance:
-	63,250,655	Assigned
-	202,185,776	Unassigned
-	265,436,431	Total fund balance
$ (82,100,000)	$ 642,827,384	Total liabilities, deferred inflows of resources 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, 2017

	Corporate Account	Public Safety Account	Self Insurance Account
REVENUES:			
Taxes -			
Property	$ 8,573,375	$ 192,338,896	$ -
Nonproperty	372,315,820	1,001,777,310	-
Total taxes	380,889,195	1,194,116,206	-
Fees and Licenses	116,142,412	105,240,120	-
Intergovernmental grants and reimbursements -			
State of Illinois	-	44,274,702	-
Cook County Forest Preserve District	1,622,938	-	-
Investment income	1,213,046	108,993	-
Miscellaneous	23,330,351	22,689,728	-
Total revenues	523,197,942	1,366,429,749	-
EXPENDITURES:			
Current -			
Government management and supporting services	356,287,815	98,714,598	1,981,146
Corrections	-	465,425,368	-
Courts	(4,029)	726,928,174	-
Control of environment	2,439,834	-	-
Assessment and collection of taxes	37,232,269	-	-
Election	10,197,396	-	-
Economic and human development	1,594,521	-	-
Transportation	409,892	-	-
Amounts incurred in the above accounts for the Enterprise Fund	(29,923,385)	-	-
Total expenditures	378,234,313	1,291,068,140	1,981,146
Revenues over (under) expenditures	144,963,629	75,361,609	(1,981,146)
OTHER FINANCING SOURCES (USES):			
Transfers in	8,006,976	3,766,174	-
Transfers out	(147,339,653)	-	(774,375)
Total other financing sources (uses)	(139,332,677)	3,766,174	(774,375)
Net change in fund balance	5,630,952	79,127,783	(2,755,521)
FUND BALANCE/(DEFICIT) - Beginning	232,204,964	(65,301,927)	16,530,180
FUND BALANCE/(DEFICIT) - Ending	$ 237,835,916	$ 13,825,856	$ 13,774,659

Intra-Activity Eliminations	Total	
		REVENUES:
		Taxes -
$ -	$ 200,912,271	Property
-	1,374,093,130	Nonproperty
-	1,575,005,401	Total taxes
-	221,382,532	Fees and Licenses
		Intergovernmental grants and reimbursements -
-	44,274,702	State of Illinois
-	1,622,938	Cook County Forest Preserve District
-	1,322,039	Investment income
-	46,020,079	Miscellaneous
-	1,889,627,691	Total revenues
		EXPENDITURES:
		Current -
(29,923,385)	427,060,174	Government management and supporting services
-	465,425,368	Corrections
-	726,924,145	Courts
-	2,439,834	Control of environment
-	37,232,269	Assessment and collection of taxes
-	10,197,396	Election
-	1,594,521	Economic and human development
-	409,892	Transportation
29,923,385	-	Amounts incurred in the above accounts for the Enterprise Fund
-	1,671,283,599	Total expenditures
-	218,344,092	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	11,773,150	Transfers in
-	(148,114,028)	Transfers out
-	(136,340,878)	Total other financing sources (uses)
-	82,003,214	Net change in fund balance
-	183,433,217	**FUND BALANCE/(DEFICIT) - Beginning**
$ -	$ 265,436,431	**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, 2017

	Corporate Account	Public Safety Account	Total
REVENUES:			
Taxes -			
Property tax - tax levy	$ 8,573,375	$ 192,338,896	$ 200,912,271
Nonproperty tax -			
County sales tax	372,320,212	437,959,278	810,279,490
County use tax	-	79,663,466	79,663,466
Off-Track betting commission	-	1,373,824	1,373,824
Illinois gaming-casino	-	8,598,544	8,598,544
New vehicle tax	-	3,089,738	3,089,738
General sales tax	-	2,764,692	2,764,692
Wheel tax	-	3,731,299	3,731,299
State income tax	-	13,645,182	13,645,182
Alcoholic beverage tax	-	37,167,405	37,167,405
Gasoline tax	(4,392)	96,331,241	96,326,849
Cigarette tax	-	119,827,785	119,827,785
Other tobacco products	-	7,898,982	7,898,982
Firearms tax	-	1,640,433	1,640,433
Gambling machine tax	-	2,114,020	2,114,020
Hotel accommodations tax	-	32,970,899	32,970,899
Non retailer transaction use tax	-	18,192,272	18,192,272
Amusement tax	-	41,075,415	41,075,415
Parking lot & garage operation tax	-	48,885,120	48,885,120
Sweetened beverage tax	-	44,847,715	44,847,715
Total nonproperty tax	372,315,820	1,001,777,310	1,374,093,130
Total taxes	380,889,195	1,194,116,206	1,575,005,401
Fee and licenses			
County Treasurer -			
Penalties on taxes	56,200,416	-	56,200,416
Interest on investments	39,232	-	39,232
County Clerk	10,135,699	-	10,135,699
County Recorder and Registrar	39,619,936	(25)	39,619,911
Clerk of the Circuit Court -			
Municipal District 1	-	18,994,295	18,994,295
Municipal Districts 2 - 6	-	19,452,944	19,452,944
Law and Juvenile Divisions	(9,552)	10,637,174	10,627,622
County Division	-	3,923,236	3,923,236
Chancery and Domestic Relations Division	-	11,397,213	11,397,213
Probate Division	-	1,757,559	1,757,559
Accounting Division	-	4,774,553	4,774,553
County Sheriff -			
General fees	(49,960)	1,983,885	1,933,925
Municipal Division	-	17,380,959	17,380,959
State’s Attorney	-	1,567,096	1,567,096
Building and Zoning	3,285,110	-	3,285,110
Chief Judge	-	13,581	13,581
Environmental Control	5,138,224	-	5,138,224
County Assessor	51,844	-	51,844
Highway Department Permits	1,378,768	-	1,378,768
Supportive Services	-	11,675	11,675
Public Administrator	-	1,081,628	1,081,628
Liquor Licenses	317,945	-	317,945
Public Guardian	-	2,900,154	2,900,154
Medical Examiner	-	1,403,822	1,403,822
Contract Compliance MWBE	34,750	(250)	34,500
Court Service Fee	-	7,960,621	7,960,621
Total fee offices	$ 116,142,412	$ 105,240,120	$ 221,382,532

(continued)

Exhibit A-3 (continued)
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES (CONTINUED)
For the Year Ended November 30, 2017

	Corporate Account	Public Safety Account	Intra-Activity Eliminations	Total
Reimbursements from other governments -				
State of Illinois -				
Juvenile court staff salaries	$ -	$ 10,472,254	$ -	$ 10,472,254
Pretrial court staff salaries	-	5,134,786	-	5,134,786
Salaries of State's Attorney	-	195,792	-	195,792
Social service staff salaries	-	4,931,914	-	4,931,914
Adult probation staff salaries	-	9,712,541	-	9,712,541
Salaries of Public Defender	-	128,406	-	128,406
JTDC Juvenile Detention Center	-	13,515,503	-	13,515,503
Indirect costs	-	183,506	-	183,506
Cook County Forest Preserve District	1,622,938	-	-	1,622,938
Total reimbursements from other governments	1,622,938	44,274,702	-	45,897,640
Investment income	1,213,046	108,993	-	1,322,039
Miscellaneous -				
Cable TV franchise	1,173,944	-	-	1,173,944
Wage garnishment fee	136,031	-	-	136,031
Telephone commissions	-	3,127,801	-	3,127,801
Real estate and rental income	6,747,840	-	-	6,747,840
Rebates and guarantees	14,219,133	-	-	14,219,133
Legal settlements	-	17,209,420	-	17,209,420
Other	1,053,403	2,352,507	-	3,405,910
Total miscellaneous	23,330,351	22,689,728	-	46,020,079
Total revenues	523,197,942	1,366,429,749	-	1,889,627,691
OTHER FINANCING SOURCES:				
Transfers in -				
Animal Control	473,850	-	-	473,850
Circuit Court Document Storage	-	647,365	-	647,365
County Clerk Automation	262,402	-	-	262,402
Cook County Lead Poisoning	-	71,403	-	71,403
Clerk of the Circuit Court Administration	-	75,986	-	75,986
Adult Probation Services Fee	-	196,598	-	196,598
CC Emergency Telephone System	-	285,047	-	285,047
Social Services Probation	-	128,181	-	128,181
Suburban TB Sanitarium District	575,384	-	-	575,384
County Law Library	825,888	-	-	825,888
Circuit Court Automation	-	792,749	-	792,749
Circuit Court Illinois Dispute Resolution	-	1,547	-	1,547
Treasurer Tax Sales Automation	991,643	-	-	991,643
MFT Illinois First (1st)	3,542,616	-	-	3,542,616
Geographical Information Systems	-	149,934	-	149,934
States Attorney Narcotics Forfeiture	-	596,022	-	596,022
GIS Fee Fund	389,560	-	-	389,560
Recorder of Deeds Rental Housing Supp Fee	-	26,424	-	26,424
CJ Children's Waiting Room	-	701,282	-	701,282
CJ Mental Health	-	1,254	-	1,254
CJ Peer Jury	-	1,107	-	1,107
CJ Drug Court	-	1,071	-	1,071
States Attorney Records Automation	-	844	-	844
Environmental Control Solid Waste Mgt	-	16,460	-	16,460
Land Bank Authority	-	72,900	-	72,900
Erroneous Homestead Exemption Recovery	268,144	-	-	268,144
County Recorder Document Storage	677,489	-	-	677,489
Total other financing sources	$ 8,006,976	$ 3,766,174	$ -	$ 11,773,150

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 from the property tax levy, intergovernmental grants and reimbursements, 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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property taxes	$ 277,133,392	$ -	$ 277,133,392	$ 277,133,392	$ -
Intergovernmental grants and reimbursements -					
Federal government	-	-	-	12,625,594	12,625,594
Investment income	-	-	-	1,253,860	1,253,860
Total revenues	277,133,392	-	277,133,392	291,012,846	13,879,454
EXPENDITURES AND ENCUMBRANCES:					
Principal and Interest levied, not due -					
Principal	123,575,000	-	123,575,000	123,575,000	-
Interest and issuance costs	159,812,955	-	159,812,955	159,506,822	(306,133)
Total expenditures and encumbrances	283,387,955	-	283,387,955	283,081,822	(306,133)
Revenues over (under) expenditures and encumbrances	(6,254,563)	-	(6,254,563)	7,931,024	14,185,587
OTHER FINANCING SOURCES:					
Transfers in	6,254,563	-	6,254,563	10,839,229	4,584,666
Proceeds	-	-	-	4,859	4,859
Total other financing sources	6,254,563	-	6,254,563	10,844,088	4,589,525
Revenues over (under) expenditures and encumbrances and other financing sources	$ -	$ -	$ -	$ 18,775,112	$ 18,775,112

SEAL OF COOK COUNTY
ILLINOIS
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 fees, 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, 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, and interest earned on investments.

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.

The Animal Control 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.

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.

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, and refilling and transporting record orders.

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.

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.

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 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 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 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. Revenues are derived from fees.

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 and interest earned on investments. 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 and interest earned on investments shall be placed in such special fund for the Assessor to be held by the Treasurer of the County.

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. Revenues are derived from fees and interest earned on investments.

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 the Treasurer 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 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 the Treasurer 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 Environmental Control Solid Waste Management Fund was created to include, but not limited to, consulting fees; long-term monitoring and maintenance of air pollution emitting sites; proper management of Cook County waste streams; environmental initiative planning, implementation, inspection, and enforcement; operational expenses for personnel and equipment procurement; and other activities consistent with activities of the Cook County Environmental Control Ordinance. Revenues are derived from fees and interest earned on investments.

The Land Bank Authority Fund will use available resources to facilitate the return of vacant, abandoned and tax-delinquent properties to productive use thereby combating community deterioration, creating economic growth and stabilizing the housing and job market. The County Board establishes the Cook County Land Bank Authority which shall be an agency of and funded by Cook County. Revenues are derived from State and miscellaneous sources.

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 HUD Section 108 Loan Program Fund was created to account for the Cook County BUILT IN COOK (HUD Section 108 Loan Guarantee Program). Funds are awarded to eligible public, private or non-profit entities to aid in the retention and creation of new jobs within Suburban Cook County. These funds are awarded as loans with terms negotiated on a per-project basis. Revenues are mainly program income related to the loans and expenditures relate to principal and interest payments to HUD.

The Erroneous Homestead Exemption Fund was created to account for the Erroneous Homestead Exemption program. The purpose of the program is to end abuse of existing erroneous homestead exemptions, stop future abuse of homesteads exemptions, and recoups lost tax district revenue. Revenues are derived from fees received related to this program.

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 C-1
COOK COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	Total Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS:		
Cash and investments	$ 68,317,641	$ 68,317,641
Cash and investments with trustees	1,062,700	1,062,700
Taxes receivable (net of allowance for loss $680,524)		
Tax levy - current	22,003,627	22,003,627
Tax levy - prior year	1,339,761	1,339,761
Accounts receivable -		
Due from others	33,896	33,896
Due from other governments	46,360,461	46,360,461
Loan receivable, net of allowance of $109,662,083	20,402,519	20,402,519
Property held for resale	16,539,349	16,539,349
Total assets	$ 176,059,954	$ 176,059,954
LIABILITIES		
Accounts payable	$ 14,794,537	$ 14,794,537
Accrued salaries payable	4,443,923	4,443,923
Due to other funds	183,677	183,677
Due to others	300,363	300,363
Total liabilities	19,722,500	19,722,500
DEFERRED INFLOWS of RESOURCES:		
Unavailable revenue - property tax	22,246,565	22,246,565
Unavailable revenue - other	36,934,989	36,934,989
Total Deferred Inflows	59,181,554	59,181,554
FUND BALANCE		
Fund balance (deficit) -		
Restricted	121,035,812	121,035,812
Committed	20,920,758	20,920,758
Unassigned	(44,800,670)	(44,800,670)
Total fund balance (deficit)	97,155,900	97,155,900
Total liabilities, deferred inflows of resources and fund balance	$ 176,059,954	$ 176,059,954

Exhibit C-2
COOK COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2017

	Total Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES:		
Taxes -		
Property	$ 41,797,593	$ 41,797,593
Nonproperty	48,652,960	48,652,960
Fees and licenses	69,541,701	69,541,701
Intergovernmental grants and reimbursements-		
Federal government	61,635,050	61,635,050
State of Illinois	12,085,232	12,085,232
Other governments	2,679,981	2,679,981
Investment income	196,204	196,204
Miscellaneous	14,170,106	14,170,106
Total revenues	250,758,827	250,758,827
EXPENDITURES:		
Current -		
Government management and supporting services	35,007,552	35,007,552
Corrections	13,010,042	13,010,042
Courts	48,830,958	48,830,958
Control of environment	2,215,549	2,215,549
Assessment and collection of taxes	11,474,516	11,474,516
Election	24,337,273	24,337,273
Economic and human development	44,472,975	44,472,975
Transportation	35,969,500	35,969,500
Health	4,198,968	4,198,968
Debt Service -		
Interest	30,000	30,000
Total expenditures	219,547,333	219,547,333
Revenues over (under) expenditures	31,211,494	31,211,494
Other financing sources (uses):		
Transfer out	(11,773,150)	(11,773,150)
Total Other financing sources (uses)	(11,773,150)	(11,773,150)
NET CHANGE IN FUND BALANCE	19,438,344	19,438,344
FUND BALANCE - Beginning	77,717,556	77,717,556
FUND BALANCE - Ending	$ 97,155,900	$ 97,155,900

SEAL OF COOK COUNTY
ILLINOIS
JANUARY 1831

Exhibit C-3
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	Geographical Information Systems	MFT Illinois First (1st)	Township Roads
ASSETS:			
Cash and investments	$ 166,242	$ 19,245,000	$ 2,921,724
Cash and investments with trustees	-	-	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	76,731
Due from other funds	13,717,569	-	-
Loan receivable, net	-	-	-
Property held for resale	-	-	-
Total assets	$ 13,883,811	$ 19,245,000	$ 2,998,455
LIABILITIES:			
Liabilities:			
Accounts payable	$ 1,815,415	$ 271,522	$ (9,039)
Accrued salaries payable	68,747	1,107,817	-
Due to other funds	-	-	-
Due to others	-	-	-
Total liabilities	1,884,162	1,379,339	(9,039)
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows	-	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	11,999,649	17,865,661	3,007,494
Committed	-	-	-
Unassigned	-	-	-
Total fund balance (deficit)	11,999,649	17,865,661	3,007,494
Total liabilities, deferred inflows of resources and fund balance	$ 13,883,811	$ 19,245,000	$ 2,998,455

Election	County Law Library	
		ASSETS:
$ 20,626,986	$ -	Cash and investments
-	-	Cash and investments with trustees
		Taxes receivable (net of allowance for loss) -
22,003,627	-	Tax levy - current
1,339,761	-	Tax levy - prior year
		Accounts receivable -
-	765	Due from others
-	-	Due from other governments
-	-	Due from other funds
-	-	Loan receivable, net
-	-	Property held for resale
$ 43,970,374	$ 765	Total assets
		LIABILITIES:
		Liabilities:
$ 1,189,085	$ 35,566	Accounts payable
466,693	82,448	Accrued salaries payable
176,599	499,748	Due to other funds
-	-	Due to others
1,832,377	617,762	Total liabilities
		DEFERRED INFLOWS of RESOURCES:
22,246,565	-	Unavailable revenue - property tax
-	-	Unavailable revenue - other
22,246,565	-	Total deferred inflows
		FUND BALANCE:
		Fund balance (deficit) -
19,891,432	-	Restricted
-	-	Committed
-	(616,997)	Unassigned
19,891,432	(616,997)	Total fund balance (deficit)
$ 43,970,374	$ 765	Total liabilities, deferred inflows of resources and fund balance

(continued)

Exhibit C-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	Animal Control	County Recorder Document Storage System	County Clerk Automation
ASSETS:			
Cash and investments	$ 979,179	$ -	$ 674,514
Cash and investments with trustees	-	-	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	31,889	-	-
Due from other governments	-	-	-
Due from other funds	9,000,000	-	-
Loan receivable, net	-	-	-
Property held for resale	-	-	-
Total assets	$ 10,011,068	$ -	$ 674,514
LIABILITIES:			
Liabilities:			
Accounts payable	$ 348,657	$ 30,399	$ 12,255
Accrued salaries payable	73,616	126,289	52,123
Due to other funds	-	713,603	-
Due to others	-	-	-
Total liabilities	422,273	870,291	64,378
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows	-	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	9,588,795	-	610,136
Committed	-	-	-
Unassigned	-	(870,291)	-
Total fund balance (deficit)	9,588,795	(870,291)	610,136
Total liabilities, deferred inflows of resources and fund balance	$ 10,011,068	$ -	$ 674,514

Circuit Court Document Storage	Circuit Court Automation	Circuit Court Illinois Dispute Resolution	
			ASSETS:
$ -	$ -	$ 57,927	Cash and investments
-	-	-	Cash and investments with trustees
			Taxes receivable (net of allowance for loss)
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	-	-	Due from others
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
-	-	-	Property held for resale
$ -	$ -	$ 57,927	Total assets
			LIABILITIES:
			Liabilities:
$ 264,220	$ 18,215	$ -	Accounts payable
228,294	306,436	-	Accrued salaries payable
4,089,143	7,210,713	-	Due to other funds
-	-	-	Due to others
4,581,657	7,535,364	-	Total liabilities
			DEFERRED INFLOWS of RESOURCES:
-	-	-	Unavailable revenue - property tax
-	-	-	Unavailable revenue - other
-	-	-	Total deferred inflows
			FUND BALANCE:
			Fund balance (deficit) -
-	-	57,927	Restricted
-	-	-	Committed
(4,581,657)	(7,535,364)	-	Unassigned
(4,581,657)	(7,535,364)	57,927	Total fund balance (deficit)
$ -	$ -	$ 57,927	Total liabilities, deferred inflows of resources and fund balance

(continued)

Exhibit C-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	Cook County Emergency Telephone System	Adult Probation Services Fee	Social Services Probation
ASSETS:			
Cash and investments	$ -	$ 295,821	$ 101,722
Cash and investments with trustees	-	-	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	1,874,485	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Property held for resale	-	-	-
Total assets	$ 1,874,485	$ 295,821	$ 101,722
LIABILITIES:			
Liabilities:			
Accounts payable	$ -	$ 163,515	$ 22,586
Accrued salaries payable	70,482	-	-
Due to other funds	4,581,332	-	-
Due to others	-	-	-
Total liabilities	4,651,814	163,515	22,586
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows	-	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	-	132,306	79,136
Committed	-	-	-
Unassigned	(2,777,329)	-	-
Total fund balance (deficit)	(2,777,329)	132,306	79,136
Total liabilities, deferred inflows of resources and fund balance	$ 1,874,485	$ 295,821	$ 101,722

	County Treasurer Tax Sales Automation		Lead Poisoning Prevention	
				ASSETS:
$	13,997,592	$	108,024	Cash and investments
	-		-	Cash and investments with trustees
				Taxes receivable (net of allowance for loss)
	-		-	Tax levy - current
	-		-	Tax levy - prior year
				Accounts receivable -
	-		-	Due from others
	-		-	Due from other governments
	2,902,534		9,000,000	Due from other funds
	-		-	Loan receivable, net
	-		-	Property held for resale
$	16,900,126	$	9,108,024	Total assets
				LIABILITIES:
				Liabilities:
$	272,033	$	199,597	Accounts payable
	322,886		23,291	Accrued salaries payable
	-		-	Due to other funds
	-		-	Due to others
	594,919		222,888	Total liabilities
				DEFERRED INFLOWS of RESOURCES:
	-		-	Unavailable revenue - property tax
	-		-	Unavailable revenue - other
	-		-	Total deferred inflows
				FUND BALANCE:
				Fund balance (deficit) -
	16,305,207		-	Restricted
	-		8,885,136	Committed
	-		-	Unassigned
	16,305,207		8,885,136	Total fund balance (deficit)
$	16,900,126	$	9,108,024	Total liabilities, deferred inflows of resources and fund balance

(continued)

Exhibit C-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	State's Attorney Narcotics Forfeiture	Suburban TB Sanitarium District	Clerk of the Circuit Court Administrative
ASSETS:			
Cash and investments	$ -	$ 268,299	$ -
Cash and investments with trustees	-	-	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	350,000	2,712	-
Due from other funds	-	12,000,000	-
Loan receivable, net	-	-	-
Property held for resale	-	-	-
Total assets	$ 350,000	$ 12,271,011	$ -
LIABILITIES:			
Liabilities:			
Accounts payable	$ -	$ 61,614	$ 130
Accrued salaries payable	67,880	166,697	21,142
Due to other funds	4,442,870	7,078	417,209
Due to others	-	-	-
Total liabilities	4,510,750	235,389	438,481
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows	-	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	-	-	-
Committed	-	12,035,622	-
Unassigned	(4,160,750)	-	(438,481)
Total fund balance (deficit)	(4,160,750)	12,035,622	(438,481)
Total liabilities, deferred inflows of resources and fund balance	$ 350,000	$ 12,271,011	$ -

GIS Fee	Recorder of Deeds Rental Housing Supp Fee	
		ASSETS:
$ 135	$ 99,291	Cash and investments
-	-	Cash and investments with trustees
		Taxes receivable (net of allowance for loss)
-	-	Tax levy - current
-	-	Tax levy - prior year
		Accounts receivable -
-	-	Due from others
-	-	Due from other governments
-	-	Due from other funds
-	-	Loan receivable, net
-	-	Property held for resale
$ 135	$ 99,291	Total assets
		LIABILITIES:
		Liabilities:
$ 559	$ -	Accounts payable
45,249	7,383	Accrued salaries payable
40,578	-	Due to other funds
-	-	Due to others
86,386	7,383	Total liabilities
		DEFERRED INFLOWS of RESOURCES:
-	-	Unavailable revenue - property tax
-	-	Unavailable revenue - other
-	-	Total deferred inflows
		FUND BALANCE:
		Fund balance (deficit) -
-	91,908	Restricted
-	-	Committed
(86,251)	-	Unassigned
(86,251)	91,908	Total fund balance (deficit)
$ 135	$ 99,291	Total liabilities, deferred inflows of resources and fund balance

(continued)

Exhibit C-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	CJ Children's Waiting Room	CJ Mental Health	CJ Peer Jury
ASSETS:			
Cash and investments	$ 568,257	$ -	$ -
Cash and investments with trustees	-	-	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Property held for resale	-	-	-
Total assets	$ 568,257	$ -	$ -
LIABILITIES:			
Liabilities:			
Accounts payable	$ 1,002	$ -	$ -
Accrued salaries payable	69,751	-	-
Due to other funds	-	424,500	203,729
Due to others	-	-	-
Total liabilities	70,753	424,500	203,729
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows	-	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	497,504	-	-
Committed	-	-	-
Unassigned	-	(424,500)	(203,729)
Total fund balance (deficit)	497,504	(424,500)	(203,729)
Total liabilities, deferred inflows of resources and fund balance	$ 568,257	$ -	$ -

CJ Drug Court	Assessors Special Revenue Fund	Sheriff Women's Justice Services	
			ASSETS:
$ -	$ 88,203	$ 93,380	Cash and investments
-	-	-	Cash and investments with trustees
			Taxes receivable (net of allowance for loss)
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	-	1,000	Due from others
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
-	-	-	Property held for resale
$ -	$ 88,203	$ 94,380	Total assets
			LIABILITIES:
			Liabilities:
$ -	$ -	$ 19,383	Accounts payable
-	-	-	Accrued salaries payable
151,414	-	-	Due to other funds
-	-	-	Due to others
151,414	-	19,383	Total liabilities
			DEFERRED INFLOWS of RESOURCES:
-	-	-	Unavailable revenue - property tax
-	-	-	Unavailable revenue - other
-	-	-	Total deferred inflows
			FUND BALANCE:
			Fund balance (deficit) -
-	88,203	74,997	Restricted
-	-	-	Committed
(151,414)	-	-	Unassigned
(151,414)	88,203	74,997	Total fund balance (deficit)
$ -	$ 88,203	$ 94,380	Total liabilities, deferred inflows of resources and fund balance

(continued)

Exhibit C-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	Vehicle Purchase	Circuit Court Electronic Citation	State's Attorney Records Automation
ASSETS:			
Cash and investments	$ 696,632	$ 284,532	$ 386,833
Cash and investments with trustees	-	-	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	242	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Property held for resale	-	-	-
Total assets	$ 696,874	$ 284,532	$ 386,833
LIABILITIES:			
Liabilities:			
Accounts payable	$ -	$ -	$ 5,006
Accrued salaries payable	-	-	-
Due to other funds	-	-	-
Due to others	-	-	-
Total liabilities	-	-	5,006
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows	-	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	696,874	284,532	381,827
Committed	-	-	-
Unassigned	-	-	-
Total fund balance (deficit)	696,874	284,532	381,827
Total liabilities, deferred inflows of resources and fund balance	$ 696,874	$ 284,532	$ 386,833

Public Defender Records Automation	Environmental Control Solid Waste Mgt	Land Bank Authority	
			ASSETS:
$ 45,139	$ 1,176,591	$ -	Cash and investments
-	-	-	Cash and investments with trustees
			Taxes receivable (net of allowance for loss)
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	-	-	Due from others
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
-	-	10,168,939	Property held for resale
$ 45,139	$ 1,176,591	$ 10,168,939	Total assets
			LIABILITIES:
			Liabilities:
$ -	$ -	$ 620,615	Accounts payable
-	6,929	40,554	Accrued salaries payable
-	-	4,251,535	Due to other funds
-	-	-	Due to others
-	6,929	4,912,704	Total liabilities
			DEFERRED INFLOWS of RESOURCES:
-	-	-	Unavailable revenue - property tax
-	-	-	Unavailable revenue - other
-	-	-	Total deferred inflows
			FUND BALANCE:
			Fund balance (deficit) -
45,139	1,169,662	5,256,235	Restricted
-	-	-	Committed
-	-	-	Unassigned
45,139	1,169,662	5,256,235	Total fund balance (deficit)
$ 45,139	$ 1,176,591	$ 10,168,939	Total liabilities, deferred inflows of resources and fund balance

(continued)

Exhibit C-3 (concluded)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2017

	Governmental Grants	HUD Section 108 Loan Program	Erroneous Homestead Exemption Recovery
ASSETS:			
Cash and investments	$ -	$ -	$ 973,395
Cash and investments with trustees	-	1,062,700	-
Taxes receivable (net of allowance for loss)			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	44,056,533	-	-
Due from other funds	417,503	-	-
Loan receivable, net	15,350,572	5,051,947	-
Property held for resale	6,370,410	-	-
Total assets	$ 66,195,018	$ 6,114,647	$ 973,395
LIABILITIES:			
Liabilities:			
Accounts payable	$ 9,441,095	$ -	$ 9,677
Accrued salaries payable	1,040,627	-	48,589
Due to other funds	20,011,232	-	-
Due to others	-	300,000	-
Total liabilities	30,492,954	300,000	58,266
DEFERRED INFLOWS of RESOURCES:			
Unavailable revenue - property tax	-	-	-
Unavailable revenue - other	36,934,989	-	-
Total deferred inflows	36,934,989	-	-
FUND BALANCE:			
Fund balance (deficit) -			
Restricted	21,720,982	5,814,647	915,129
Committed	-	-	-
Unassigned	(22,953,907)	-	-
Total fund balance (deficit)	(1,232,925)	5,814,647	915,129
Total liabilities, deferred inflows of resources and fund balance	$ 66,195,018	$ 6,114,647	$ 973,395

Other Nonbudgeted Special Revenue Funds	Intra-activity Eliminations	Total Nonmajor Special Revenue Funds	
			ASSETS:
$ 4,462,223	$ -	$ 68,317,641	Cash and investments
-	-	1,062,700	Cash and investments with trustees
			Taxes receivable (net of allowance for loss)
-	-	22,003,627	Tax levy - current
-	-	1,339,761	Tax levy - prior year
			Accounts receivable -
-	-	33,896	Due from others
-	-	46,360,461	Due from other governments
-	(47,037,606)	-	Due from other funds
-	-	20,402,519	Loan receivable, net
-	-	16,539,349	Property held for resale
$ 4,462,223	$ (47,037,606)	$ 176,059,954	Total assets
			LIABILITIES:
			Liabilities:
$ 1,430	$ -	$ 14,794,537	Accounts payable
-	-	4,443,923	Accrued salaries payable
-	(47,037,606)	183,677	Due to other funds
363	-	300,363	Due to others
1,793	(47,037,606)	19,722,500	Total liabilities
			DEFERRED INFLOWS of RESOURCES:
-	-	22,246,565	Unavailable revenue - property tax
-	-	36,934,989	Unavailable revenue - other
-	-	59,181,554	Total deferred inflows
			FUND BALANCE:
			Fund balance (deficit) -
4,460,430	-	121,035,812	Restricted
-	-	20,920,758	Committed
-	-	(44,800,670)	Unassigned
4,460,430	-	97,155,900	Total fund balance (deficit)
$ 4,462,223	$ (47,037,606)	$ 176,059,954	Total liabilities, deferred inflows of resources and fund balance

Exhibit C-4
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2017

	Geographical Information Systems	MFT Illinois First (1st)	Township Roads
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	48,214,617	438,343
Fees and licenses	7,586,334	-	-
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	30,979	28,886	6,712
Miscellaneous	-	-	-
Total revenues	7,617,313	48,243,503	445,055
EXPENDITURES:			
Current -			
Government management and supporting services	6,216,421	-	-
Corrections	-	-	-
Courts	-	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	33,642,753	139,635
Health	-	-	-
Debt Service -			
Interest	-	-	-
Total expenditures	6,216,421	33,642,753	139,635
Revenues over (under) expenditures	1,400,892	14,600,750	305,420
OTHER FINANCING SOURCES (USES):			
Transfer out	(149,934)	(3,542,616)	-
Total other financing sources (uses)	(149,934)	(3,542,616)	-
NET CHANGE IN FUND BALANCE	1,250,958	11,058,134	305,420
FUND BALANCE (DEFICIT) - Beginning	10,748,691	6,807,527	2,702,074
FUND BALANCE (DEFICIT) - Ending	$ 11,999,649	$ 17,865,661	$ 3,007,494

Election	County Law Library	
		REVENUES:
		Taxes -
$ 41,797,593	$ -	Property
-	-	Nonproperty
-	5,063,044	Fees and licenses
		Intergovernmental grants and reimbursements-
-	-	Federal government
-	-	State of Illinois
-	-	Other governments
85	-	Investment income
4,840	-	Miscellaneous
41,802,518	5,063,044	Total revenues
		EXPENDITURES:
		Current -
-	3,803,624	Government management and supporting services
-	-	Corrections
-	-	Courts
-	-	Control of environment
-	-	Assessment and collection of taxes
23,322,995	-	Election
-	-	Economic and human development
-	-	Transportation
-	-	Health
		Debt Service -
-	-	Interest
23,322,995	3,803,624	Total expenditures
18,479,523	1,259,420	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	(825,888)	Transfer out
-	(825,888)	Total other financing sources (uses)
18,479,523	433,532	**NET CHANGE IN FUND BALANCE**
1,411,909	(1,050,529)	**FUND BALANCE (DEFICIT) - Beginning**
$ 19,891,432	$ (616,997)	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit C-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, 2017

	Animal Control	County Recorder Document Storage System	County Clerk Automation
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	3,693,394	3,159,820	1,458,327
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	23,182	-	1,262
Miscellaneous	-	-	-
Total revenues	3,716,576	3,159,820	1,459,589
EXPENDITURES:			
Current -			
Government management and supporting services	3,039,422	3,061,836	-
Corrections	-	-	-
Courts	-	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	1,014,278
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Debt Service -			
Interest	-	-	-
Total expenditures	3,039,422	3,061,836	1,014,278
Revenues over (under) expenditures	677,154	97,984	445,311
OTHER FINANCING SOURCES (USES):			
Transfer out	(473,850)	(677,489)	(262,402)
Total other financing sources (uses)	(473,850)	(677,489)	(262,402)
NET CHANGE IN FUND BALANCE	203,304	(579,505)	182,909
FUND BALANCE (DEFICIT) - Beginning	9,385,491	(290,786)	427,227
FUND BALANCE (DEFICIT) - Ending	$ 9,588,795	$ (870,291)	$ 610,136

Circuit Court Document Storage	Circuit Court Automation	Circuit Court Illinois Dispute Resolution	
			REVENUES:
			Taxes -
$ -	$ -	$ -	Property
-	-	-	Nonproperty
9,739,772	10,577,576	175,584	Fees and licenses
			Intergovernmental grants and reimbursements-
-	-	-	Federal government
-	-	-	State of Illinois
-	-	-	Other governments
-	-	80	Investment income
-	-	-	Miscellaneous
9,739,772	10,577,576	175,664	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
-	-	-	Corrections
7,174,182	8,368,954	189,047	Courts
-	-	-	Control of environment
-	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	-	Health
			Debt Service -
-	-	-	Interest
7,174,182	8,368,954	189,047	Total expenditures
2,565,590	2,208,622	(13,383)	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
(647,365)	(792,749)	(1,547)	Transfer out
(647,365)	(792,749)	(1,547)	Total other financing sources (uses)
1,918,225	1,415,873	(14,930)	**NET CHANGE IN FUND BALANCE**
(6,499,882)	(8,951,237)	72,857	**FUND BALANCE (DEFICIT) - Beginning**
$ (4,581,657)	$ (7,535,364)	$ 57,927	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit C-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, 2017

	Cook County Emergency Telephone System	Adult Probation Services Fee	Social Services Probation
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	1,591,021	3,147,348	2,584,474
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	-	1,643	1,518
Miscellaneous	31,857	-	-
Total revenues	1,622,878	3,148,991	2,585,992
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	1,384,437	-	-
Courts	-	3,872,849	3,279,120
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Debt Service -			
Interest	-	-	-
Total expenditures	1,384,437	3,872,849	3,279,120
Revenues over (under) expenditures	238,441	(723,858)	(693,128)
OTHER FINANCING SOURCES (USES):			
Transfer out	(285,047)	(196,598)	(128,181)
Total other financing sources (uses)	(285,047)	(196,598)	(128,181)
NET CHANGE IN FUND BALANCE	(46,606)	(920,456)	(821,309)
FUND BALANCE (DEFICIT) - Beginning	(2,730,723)	1,052,762	900,445
FUND BALANCE (DEFICIT) - Ending	$ (2,777,329)	$ 132,306	$ 79,136

County Treasurer Tax Sales Automation	Lead Poisoning Prevention	
		REVENUES:
		Taxes -
$ -	$ -	Property
-	-	Nonproperty
9,528,365	-	Fees and licenses
		Intergovernmental grants and reimbursements-
-	-	Federal government
-	-	State of Illinois
-	-	Other governments
42,786	22,225	Investment income
-	500	Miscellaneous
9,571,151	22,725	Total revenues
		EXPENDITURES:
		Current -
-	-	Government management and supporting services
-	-	Corrections
-	-	Courts
-	-	Control of environment
9,249,718	-	Assessment and collection of taxes
-	-	Election
-	-	Economic and human development
-	-	Transportation
-	595,635	Health
		Debt Service -
-	-	Interest
9,249,718	595,635	Total expenditures
321,433	(572,910)	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
(991,643)	(71,403)	Transfer out
(991,643)	(71,403)	Total other financing sources (uses)
(670,210)	(644,313)	**NET CHANGE IN FUND BALANCE**
16,975,417	9,529,449	**FUND BALANCE (DEFICIT) - Beginning**
$ 16,305,207	$ 8,885,136	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit C-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, 2017

	State's Attorney Narcotics Forfeiture	Suburban TB Sanitarium District	Clerk of the Circuit Court Administrative Fund
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	-	-	648,963
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	1,650,000	4,671,488	-
Other governments	-	-	-
Investment income	-	28,162	-
Miscellaneous	-	1,306,274	-
Total revenues	1,650,000	6,005,924	648,963
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	1,847,169	-	638,551
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	3,603,333	-
Debt Service -			
Interest	-	-	-
Total expenditures	1,847,169	3,603,333	638,551
Revenues over (under) expenditures	(197,169)	2,402,591	10,412
OTHER FINANCING SOURCES (USES):			
Transfer out	(596,022)	(575,384)	(75,986)
Total other financing sources (uses)	(596,022)	(575,384)	(75,986)
NET CHANGE IN FUND BALANCE	(793,191)	1,827,207	(65,574)
FUND BALANCE (DEFICIT) - Beginning	(3,367,559)	10,208,415	(372,907)
FUND BALANCE (DEFICIT) - Ending	$ (4,160,750)	$ 12,035,622	$ (438,481)

GIS Fee	Recorder of Deeds Rental Housing Supp Fee	
		REVENUES:
		Taxes -
$ -	$ -	Property
-	-	Nonproperty
1,895,892	280,894	Fees and licenses
		Intergovernmental grants and reimbursements-
-	-	Federal government
-	-	State of Illinois
-	-	Other governments
-	507	Investment income
-	-	Miscellaneous
1,895,892	281,401	Total revenues
		EXPENDITURES:
		Current -
1,108,195	368,620	Government management and supporting services
-	-	Corrections
-	-	Courts
-	-	Control of environment
-	-	Assessment and collection of taxes
-	-	Election
-	-	Economic and human development
-	-	Transportation
-	-	Health
		Debt Service -
-	-	Interest
1,108,195	368,620	Total expenditures
787,697	(87,219)	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
(389,560)	(26,424)	Transfer out
(389,560)	(26,424)	Total other financing sources (uses)
398,137	(113,643)	**NET CHANGE IN FUND BALANCE**
(484,388)	205,551	**FUND BALANCE (DEFICIT) - Beginning**
$ (86,251)	$ 91,908	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit C-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, 2017

	CJ Children's Waiting Room	CJ Mental Health	CJ Peer Jury
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	2,392,436	677,602	305,780
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	1,016	-	-
Miscellaneous	-	-	-
Total revenues	2,393,452	677,602	305,780
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	1,664,382	700,000	300,000
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Debt Service -			
Interest	-	-	-
Total expenditures	1,664,382	700,000	300,000
Revenues over (under) expenditures	729,070	(22,398)	5,780
OTHER FINANCING SOURCES (USES):			
Transfer out	(701,282)	(1,254)	(1,107)
Total other financing sources (uses)	(701,282)	(1,254)	(1,107)
NET CHANGE IN FUND BALANCE	27,788	(23,652)	4,673
FUND BALANCE (DEFICIT) - Beginning	469,716	(400,848)	(208,402)
FUND BALANCE (DEFICIT) - Ending	$ 497,504	$ (424,500)	$ (203,729)

CJ Drug Court	Assessors Special Revenue Fund	Sheriff Women's Justice Services	
			REVENUES:
			Taxes -
$ -	$ -	$ -	Property
-	-	-	Nonproperty
326,163	831,945	49,964	Fees and licenses
			Intergovernmental grants and reimbursements-
-	-	-	Federal government
-	-	-	State of Illinois
-	-	-	Other governments
-	748	229	Investment income
-	-	-	Miscellaneous
326,163	832,693	50,193	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
-	-	39,383	Corrections
300,000	-	-	Courts
-	-	-	Control of environment
-	815,000	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	-	Health
			Debt Service -
-	-	-	Interest
300,000	815,000	39,383	Total expenditures
26,163	17,693	10,810	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
(1,071)	-	-	Transfer out
(1,071)	-	-	Total other financing sources (uses)
25,092	17,693	10,810	**NET CHANGE IN FUND BALANCE**
(176,506)	70,510	64,187	**FUND BALANCE (DEFICIT) - Beginning**
$ (151,414)	$ 88,203	$ 74,997	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit C-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, 2017

	Vehicle Purchase	Circuit Court Electronic Citation	State's Attorney Records Automation
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	71,650	239,400	126,157
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	1,577	314	757
Miscellaneous	-	-	-
Total revenues	73,227	239,714	126,914
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	23,527	-	-
Courts	-	-	10,333
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Debt Service -			
Interest	-	-	-
Total expenditures	23,527	-	10,333
Revenues over (under) expenditures	49,700	239,714	116,581
OTHER FINANCING SOURCES (USES):			
Transfer out	-	-	(844)
Total other financing sources (uses)	-	-	(844)
NET CHANGE IN FUND BALANCE	49,700	239,714	115,737
FUND BALANCE (DEFICIT) - Beginning	647,174	44,818	266,090
FUND BALANCE (DEFICIT) - Ending	$ 696,874	$ 284,532	$ 381,827

Public Defender Records Automation	Environmental Control Solid Waste Mgt	
		REVENUES:
		Taxes -
$ -	$ -	Property
-	-	Nonproperty
125,270	596,191	Fees and licenses
		Intergovernmental grants and reimbursements-
-	-	Federal government
-	-	State of Illinois
-	-	Other governments
200	2,620	Investment income
-	-	Miscellaneous
125,470	598,811	Total revenues
		EXPENDITURES:
		Current -
-	-	Government management and supporting services
-	-	Corrections
138,000	-	Courts
-	362,294	Control of environment
-	-	Assessment and collection of taxes
-	-	Election
-	-	Economic and human development
-	-	Transportation
-	-	Health
		Debt Service -
-	-	Interest
138,000	362,294	Total expenditures
(12,530)	236,517	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	(16,460)	Transfer out
-	(16,460)	Total other financing sources (uses)
(12,530)	220,057	**NET CHANGE IN FUND BALANCE**
57,669	949,605	**FUND BALANCE (DEFICIT) - Beginning**
$ 45,139	$ 1,169,662	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit C-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, 2017

	Land Bank Authority	Governmental Grants	HUD Section 108 Loan Program
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	-	-	-
Intergovernmental grants and reimbursements-			
Federal government	-	60,564,170	-
State of Illinois	450,000	3,558,214	-
Other governments	-	2,679,981	-
Investment income	-	-	-
Miscellaneous	10,138,868	2,456,004	211,763
Total revenues	10,588,868	69,258,369	211,763
EXPENDITURES:			
Current -			
Government management and supporting services	-	17,409,434	-
Corrections	-	6,785,507	-
Courts	-	20,348,371	-
Control of environment	-	1,853,255	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	8,900,212	35,483,479	89,284
Transportation	-	2,187,112	-
Health	-	-	-
Debt Service -			
Interest	30,000	-	-
Total expenditures	8,930,212	84,067,158	89,284
Revenues over (under) expenditures	1,658,656	(14,808,789)	122,479
OTHER FINANCING SOURCES (USES):			
Transfer out	(72,900)	-	-
Total other financing sources (uses)	(72,900)	-	-
NET CHANGE IN FUND BALANCE	1,585,756	(14,808,789)	122,479
FUND BALANCE (DEFICIT) - Beginning	3,670,479	13,575,864	5,692,168
FUND BALANCE (DEFICIT) - Ending	$ 5,256,235	$ (1,232,925)	$ 5,814,647

Erroneous Homestead Exemption Recovery	Other Nonbudgeted Special Revenue Funds	Total Nonmajor Special Revenue Funds	
			REVENUES:
			Taxes -
$ -	$ -	$ 41,797,593	Property
-	-	48,652,960	Nonproperty
2,593,071	75,264	69,541,701	Fees and licenses
			Intergovernmental grants and reimbursements-
-	1,070,880	61,635,050	Federal government
-	1,755,530	12,085,232	State of Illinois
-	-	2,679,981	Other governments
-	716	196,204	Investment income
-	20,000	14,170,106	Miscellaneous
2,593,071	2,922,390	250,758,827	Total revenues
			EXPENDITURES:
			Current -
-	-	35,007,552	Government management and supporting services
-	4,777,188	13,010,042	Corrections
-	-	48,830,958	Courts
-	-	2,215,549	Control of environment
1,409,798	-	11,474,516	Assessment and collection of taxes
-	-	24,337,273	Election
-	-	44,472,975	Economic and human development
-	-	35,969,500	Transportation
-	-	4,198,968	Health
			Debt Service -
-	-	30,000	Interest
1,409,798	4,777,188	219,547,333	Total expenditures
1,183,273	(1,854,798)	31,211,494	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
(268,144)	-	(11,773,150)	Transfer out
(268,144)	-	(11,773,150)	Total other financing sources (uses)
915,129	(1,854,798)	19,438,344	**NET CHANGE IN FUND BALANCE**
-	6,315,228	77,717,556	**FUND BALANCE (DEFICIT) - Beginning**
$ 915,129	$ 4,460,430	$ 97,155,900	**FUND BALANCE (DEFICIT) - Ending**

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 8,696,981	$ -	$ 8,696,981	$ 7,586,334	$ (1,110,647)
Investment income	-	-	-	30,979	30,979
Fund balance	4,036,818	-	4,036,818	-	(4,036,818)
Total revenues	12,733,799	-	12,733,799	7,617,313	(5,116,486)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,612,373	-	1,612,373	1,446,798	(165,575)
Contractual Service	5,415,401	-	5,415,401	3,859,074	(1,556,327)
Supplies and Materials	217,700	-	217,700	12,345	(205,355)
Operations and Maintenance	2,241,575	-	2,241,575	172,636	(2,068,939)
Rental and Leasing	4,071	-	4,071	-	(4,071)
Contingencies and Special Purpose	1,692,745	-	1,692,745	1,566,888	(125,857)
Capital Outlay Expenditures	1,400,000	-	1,400,000	174,983	(1,225,017)
Total expenditures and encumbrances	12,583,865	-	12,583,865	7,232,724	(5,351,141)
Revenues over (under) expenditures and encumbrances	149,934	-	149,934	384,589	234,655
OTHER FINANCING USES:					
Transfer out	(149,934)	-	(149,934)	(149,934)	-
Total other financing uses	(149,934)	-	(149,934)	(149,934)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 234,655	$ 234,655

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Non-Property Taxes	$ 48,214,617	$ -	$ 48,214,617	$ 48,214,617	$ -
Investment income	-	-	-	28,887	28,887
Total revenues	48,214,617	-	48,214,617	48,243,504	28,887
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	32,477,369	-	32,477,369	28,390,032	(4,087,337)
Contractual Service	527,893	-	527,893	425,582	(102,311)
Supplies and Materials	522,000	-	522,000	440,964	(81,036)
Operations and Maintenance	2,247,790	-	2,247,790	1,783,416	(464,374)
Rental and Leasing	498,946	-	498,946	444,370	(54,576)
Contingencies and Special Purpose	1,424,803	-	1,424,803	1,368,856	(55,947)
Capital Outlay Expenditures	6,973,200	-	6,973,200	1,069,747	(5,903,453)
Total expenditures and encumbrances	44,672,001	-	44,672,001	33,922,967	(10,749,034)
Revenues over (under) expenditures and encumbrances	3,542,616	-	3,542,616	14,320,537	10,777,921
OTHER FINANCING USES:					
Transfer Out	(3,542,616)	-	(3,542,616)	(3,542,616)	-
Total other financing uses	(3,542,616)	-	(3,542,616)	(3,542,616)	-
Revenues over (under) expenditures, encumbrances and other financing uses	$ -	$ -	$ -	$ 10,777,921	$ 10,777,921

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property taxes	$ 22,003,627	$ -	$ 22,003,627	$ 22,003,627	$ -
Investment income	-	-	-	86	86
Miscellaneous	-	-	-	(30,530)	(30,530)
Total revenues	22,003,627	-	22,003,627	21,973,183	(30,444)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	12,338,900	-	12,338,900	12,256,214	(82,686)
Contractual Service	7,344,016	1,000	7,345,016	9,754,868	2,409,852
Supplies and Materials	701,500	310,000	1,011,500	976,798	(34,702)
Operations and Maintenance	1,831,510	(311,000)	1,520,510	1,258,403	(262,107)
Rental and Leasing	300,978	-	300,978	257,193	(43,785)
Contingencies and Special Purpose	(513,277)	-	(513,277)	(457,192)	56,085
Total expenditures and encumbrances	22,003,627	-	22,003,627	24,046,284	2,042,657
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (2,073,101)	$ (2,073,101)

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 4,891,570	$ -	$ 4,891,570	$ 5,063,044	$ 171,474
Total revenues	4,891,570	-	4,891,570	5,063,044	171,474
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	2,180,390	-	2,180,390	2,000,116	(180,274)
Contractual Service	5,700	-	5,700	2,250	(3,450)
Supplies and Materials	1,187,281	-	1,187,281	1,146,150	(41,131)
Operations and Maintenance	640,222	-	640,222	639,210	(1,012)
Rental and Leasing	49,589	-	49,589	47,486	(2,103)
Contingencies and Special Purpose	2,500	-	2,500	-	(2,500)
Total expenditures and encumbrances	4,065,682	-	4,065,682	3,835,212	(230,470)
Revenues over (under) expenditures and encumbrances	825,888	-	825,888	1,227,832	401,944
OTHER FINANCING USES:					
Transfer out	(825,888)	-	(825,888)	(825,888)	-
Total other financing uses	(825,888)	-	(825,888)	(825,888)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 401,944	$ 401,944

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 3,750,000	$ -	$ 3,750,000	$ 3,693,394	$ (56,606)
Investment income	-	-	-	23,183	23,183
Fund balance	1,045,521	-	1,045,521	-	(1,045,521)
Total revenues	4,795,521	-	4,795,521	3,716,577	(1,078,944)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,621,333	-	1,621,333	1,642,372	21,039
Contractual Service	2,163,853	-	2,163,853	1,271,197	(892,656)
Supplies and Materials	155,670	-	155,670	68,766	(86,904)
Operations and Maintenance	59,548	-	59,548	37,374	(22,174)
Rental and Leasing	4,267	-	4,267	4,267	-
Contingencies and Special Purpose	50,000	-	50,000	50,000	-
Capital Outlay Expenditures	267,000	-	267,000	39,964	(227,036)
Total expenditures and encumbrances	4,321,671	-	4,321,671	3,113,940	(1,207,731)
Revenues over (under) expenditures and encumbrances	473,850	-	473,850	602,637	128,787
OTHER FINANCING USES:					
Transfer out	(473,850)	-	(473,850)	(473,850)	-
Total other financing uses	(473,850)	-	(473,850)	(473,850)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 128,787	$ 128,787

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 2,945,466	$ -	$ 2,945,466	$ 3,159,820	$ 214,354
Fund balance	837,223	-	837,223	-	(837,223)
Total revenues	3,782,689	-	3,782,689	3,159,820	(622,869)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	3,138,725	-	3,138,725	3,115,876	(22,849)
Contractual Service	15,000	-	15,000	11,590	(3,410)
Supplies and Materials	21,000	-	21,000	27,992	6,992
Contingencies and Special Purpose	(69,525)	-	(69,525)	(93,083)	(23,558)
Total expenditures and encumbrances	3,105,200	-	3,105,200	3,062,375	(42,825)
Revenues over (under) expenditures and encumbrances	677,489	-	677,489	97,445	(580,044)
OTHER FINANCING USES:					
Transfer Out	(677,489)	-	(677,489)	(677,489)	-
Total other financing uses	(677,489)	-	(677,489)	(677,489)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (580,044)	$ (580,044)

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,350,000	$ -	$ 1,350,000	$ 1,458,327	$ 108,327
Investment income	-	-	-	1,262	1,262
Fund balance	333,208	-	333,208	-	(333,208)
Total revenues	1,683,208	-	1,683,208	1,459,589	(223,619)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,186,059	-	1,186,059	1,206,878	20,819
Contractual Services	351,500	(1,545)	349,955	132,854	(217,101)
Supplies and Materials	60,918	(1,763)	59,155	54,729	(4,426)
Operations and Maintenance	25,000	-	25,000	8,471	(16,529)
Rental and Leasing	22,203	-	22,203	22,203	-
Contingency and Special Purposes	(224,874)	3,308	(221,566)	(399,020)	(177,454)
Total expenditures and encumbrances	1,420,806	-	1,420,806	1,026,115	(394,691)
Revenues over (under) expenditures and encumbrances	262,402	-	262,402	433,474	171,072
OTHER FINANCING USES:					
Transfer out	(262,402)	-	(262,402)	(262,402)	-
Total other financing uses	(262,402)	-	(262,402)	(262,402)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 171,072	$ 171,072

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 8,687,391	$ -	$ 8,687,391	$ 9,739,771	$ 1,052,380
Total revenues	8,687,391	-	8,687,391	9,739,771	1,052,380
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	6,209,919	-	6,209,919	5,849,631	(360,288)
Contractual Service	1,144,250	-	1,144,250	1,043,499	(100,751)
Supplies and Materials	150,444	-	150,444	103,385	(47,059)
Operations and Maintenance	343,440	-	343,440	203,027	(140,413)
Rental and Leasing	14,550	-	14,550	-	(14,550)
Capital Outlay Expenditures	177,423	-	177,423	-	(177,423)
Total expenditures and encumbrances	8,040,026	-	8,040,026	7,199,542	(840,484)
Revenues over (under) expenditures and encumbrances	647,365	-	647,365	2,540,229	1,892,864
OTHER FINANCING USES:					
Transfer Out	(647,365)	-	(647,365)	(647,365)	-
Total other financing uses	(647,365)	-	(647,365)	(647,365)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 1,892,864	$ 1,892,864

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 9,900,042	$ -	$ 9,900,042	$ 10,577,575	$ 677,533
Total revenues	9,900,042	-	9,900,042	10,577,575	677,533
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	7,211,051	-	7,211,051	7,040,587	(170,464)
Contractual Service	100,000	-	100,000	80,415	(19,585)
Supplies and Materials	300,700	-	300,700	291,128	(9,572)
Operations and Maintenance	1,118,315	-	1,118,315	716,208	(402,107)
Rental and Leasing	377,227	-	377,227	345,848	(31,379)
Capital Outlay Expenditures	-	-	-	-	-
Total expenditures and encumbrances	9,107,293	-	9,107,293	8,474,186	(633,107)
Revenues over (under) expenditures and encumbrances	792,749	-	792,749	2,103,389	1,310,640
OTHER FINANCING USES:					
Transfer Out	(792,749)	-	(792,749)	(792,749)	-
Total other financing uses	(792,749)	-	(792,749)	(792,749)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 1,310,640	$ 1,310,640

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 175,000	$ -	$ 175,000	$ 175,584	$ 584
Investment income	-	-	-	79	79
Fund balance	21,547	-	21,547	-	(21,547)
Total revenues	196,547	-	196,547	175,663	(20,884)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contractual Service	170,000	-	170,000	164,047	(5,953)
Contingencies and Special Purpose	25,000	-	25,000	25,000	-
Total expenditures and encumbrances	195,000	-	195,000	189,047	(5,953)
Revenues over (under) expenditures and encumbrances	1,547	-	1,547	(13,384)	(14,931)
OTHER FINANCING USES:					
Transfer Out	(1,547)	-	(1,547)	(1,547)	-
Total other financing uses	(1,547)	-	(1,547)	(1,547)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (14,931)	$ (14,931)

Exhibit C-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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,917,470	$ -	$ 1,917,470	$ 1,591,021	$ (326,449)
Miscellaneous	-	-	-	31,858	31,858.00
Total revenues	1,917,470	-	1,917,470	1,622,879	(294,591)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,966,424	-	1,966,424	1,634,437	(331,987)
Rental and Leasing	750	-	750	-	(750)
Contingencies and Special Purpose	(334,751)	-	(334,751)	(250,000)	84,751
Total expenditures and encumbrances	1,632,423	-	1,632,423	1,384,437	(247,986)
Revenues over (under) expenditures and encumbrances	285,047	-	285,047	238,442	(46,605)
OTHER FINANCING USES:					
Transfer out	(285,047)	-	(285,047)	(285,047)	-
Total other financing uses	(285,047)	-	(285,047)	(285,047)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (46,605)	$ (46,605)

Exhibit C-16
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 4,795,000	$ -	$ 4,795,000	$ 2,584,474	$ (2,210,526)
Investment income	-	-	-	1,517	1,517
Fund balance	1,035,592	-	1,035,592	-	(1,035,592)
Total revenues	5,830,592	-	5,830,592	2,585,991	(3,244,601)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	23,310	-	23,310	16,114	(7,196)
Contractual Service	398,996	-	398,996	318,752	(80,244)
Supplies and Materials	96,650	-	96,650	81,973	(14,677)
Operations and Maintenance	6,500	-	6,500	4,227	(2,273)
Rental and Leasing	17,805	-	17,805	17,805	-
Contingencies and Special Purpose	5,159,150	-	5,159,150	2,894,673	(2,264,477)
Total expenditures and encumbrances	5,702,411	-	5,702,411	3,333,544	(2,368,867)
Revenues over (under) expenditures and encumbrances	128,181	-	128,181	(747,553)	(875,734)
OTHER FINANCING USES:					
Transfer Out	(128,181)	-	(128,181)	(128,181)	-
Total other financing uses	(128,181)	-	(128,181)	(128,181)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (875,734)	$ (875,734)

Exhibit C-17
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 9,500,000	$ -	$ 9,500,000	$ 9,528,365	$ 28,365
Investment income	-	-	-	42,784	42,784
Fund balance	2,190,191	-	2,190,191	-	(2,190,191)
Total revenues	11,690,191	-	11,690,191	9,571,149	(2,119,042)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	7,612,784	-	7,612,784	7,264,235	(348,549)
Contractual Service	1,275,000	(9,000)	1,266,000	904,952	(361,048)
Supplies and Materials	156,220	(6,000)	150,220	93,993	(56,227)
Operations and Maintenance	923,994	-	923,994	931,289	7,295
Rental and Leasing	74,720	-	74,720	73,771	(949)
Contingencies and Special Purpose	-	-	-	-	-
Capital Outlay Expenditures	655,830	15,000	670,830	656,677	(14,153)
Total expenditures and encumbrances	10,698,548	-	10,698,548	9,924,917	(773,631)
Revenues over (under) expenditures and encumbrances	991,643	-	991,643	(353,768)	(1,345,411)
OTHER FINANCING USES:					
Transfer out	(991,643)	-	(991,643)	(991,643)	-
Total other financing uses	(991,643)	-	(991,643)	(991,643)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (1,345,411)	$ (1,345,411)

Exhibit C-18
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Investment income	$ -	$ -	$ -	$ 22,224	$ 22,224
Miscellaneous	-	-	-	500	500
Fund balance	4,142,223	-	4,142,223	-	(4,142,223)
Total revenues	4,142,223	-	4,142,223	22,724	(4,119,499)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,166,048	-	1,166,048	260,818	(905,230)
Contractual Service	2,892,646	-	2,892,646	539,408	(2,353,238)
Supplies and Materials	6,062	-	6,062	-	(6,062)
Rental and Leasing	1,000	-	1,000	-	(1,000)
Contingencies and Special Purpose	5,064	-	5,064	(17,392)	(22,456)
Total expenditures and encumbrances	4,070,820	-	4,070,820	782,834	(3,287,986)
Revenues over (under) expenditures and encumbrances	71,403	-	71,403	(760,110)	(831,513)
OTHER FINANCING USES:					
Transfer out	(71,403)	-	(71,403)	(71,403)	-
Total other financing uses	(71,403)	-	(71,403)	(71,403)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (831,513)	$ (831,513)

Exhibit C-19
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 3,382,089	$ -	$ 3,382,089	$ -	$ (3,382,089)
Intergovernmental grants and reimbursements-State of Illinois	-	-	-	1,650,000	1,650,000
Total revenues	3,382,089	-	3,382,089	1,650,000	(1,732,089)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	2,786,067	-	2,786,067	1,847,169	(938,898)
Contingencies and Special Purpose	-	-	-	-	-
Total expenditures and encumbrances	2,786,067	-	2,786,067	1,847,169	(938,898)
Revenues over (under) expenditures and encumbrances	596,022	-	596,022	(197,169)	(793,191)
OTHER FINANCING USES:					
Transfer out	(596,022)	-	(596,022)	(596,022)	-
Total other financing uses	(596,022)	-	(596,022)	(596,022)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (793,191)	$ (793,191)

Exhibit C-20
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Intergovernmental - State of Illinois	$ 1,287,805	$ -	$ 1,287,805	$ 4,671,488	$ 3,383,683
Investment income	-	-	-	28,163	28,163
Miscellaneous	-	-	-	1,306,274	1,306,274
Fund balance	4,408,129	-	4,408,129	-	(4,408,129)
Total revenues	5,695,934	-	5,695,934	6,005,925	309,991
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	3,334,797	-	3,334,797	2,940,188	(394,609)
Contractual Service	472,482	-	472,482	107,678	(364,804)
Supplies and Materials	168,033	-	168,033	27,103	(140,930)
Operations and Maintenance	515,112	-	515,112	103,968	(411,144)
Rental and Leasing	4,216	-	4,216	2,216	(2,000)
Contingencies and Special Purpose	569,492	-	569,492	450,935	(118,557)
Capital Outlay Expenditures	56,418	-	56,418	-	(56,418)
Total expenditures and encumbrances	5,120,550	-	5,120,550	3,632,088	(1,488,462)
Revenues over (under) expenditures and encumbrances	575,384	-	575,384	2,373,837	1,798,453
OTHER FINANCING USES:					
Transfer out	(575,384)	-	(575,384)	(575,384)	-
Total other financing uses	(575,384)	-	(575,384)	(575,384)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 1,798,453	$ 1,798,453

Exhibit C-21
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 739,048	$ -	$ 739,048	$ 648,963	$ (90,085)
Total revenues	739,048	-	739,048	648,963	(90,085)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	662,062	-	662,062	637,576	(24,486)
Supplies and Materials	1,000	-	1,000	975	(25)
Total expenditures and encumbrances	663,062	-	663,062	638,551	(24,511)
Revenues over (under) expenditures and encumbrances	75,986	-	75,986	10,412	(65,574)
OTHER FINANCING USES:					
Transfer Out	(75,986)	-	(75,986)	(75,986)	-
Total other financing uses	(75,986)	-	(75,986)	(75,986)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (65,574)	$ (65,574)

Exhibit C-22
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,503,843	$ -	$ 1,503,843	$ 1,895,892	$ 392,049
Total revenues	1,503,843	-	1,503,843	1,895,892	392,049
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,131,584	-	1,131,584	1,091,162	(40,422)
Contractual Service	7,500	-	7,500	6,827	(673)
Supplies and Materials	8,000	-	8,000	6,395	(1,605)
Operations and Maintenance	4,500	-	4,500	3,533	(967)
Contingencies and Special Purpose	(37,301)	-	(37,301)	-	37,301
Total expenditures and encumbrances	1,114,283	-	1,114,283	1,107,917	(6,366)
Revenues over (under) expenditures and encumbrances	389,560	-	389,560	787,975	398,415
OTHER FINANCING USES:					
Transfer Out	(389,560)	-	(389,560)	(389,560)	-
Total other financing uses	(389,560)	-	(389,560)	(389,560)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 398,415	$ 398,415

Exhibit C- 23
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 266,591	$ -	$ 266,591	$ 280,894	$ 14,303
Investment income	-	-	-	507	507.00
Fund balance	190,526	-	190,526	-	(190,526.00)
Total revenues	457,117	-	457,117	281,401	(175,716)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	267,937	-	267,937	205,864	(62,073)
Contingencies and Special Purpose	162,756	-	162,756	162,756	-
Total expenditures and encumbrances	430,693	-	430,693	368,620	(62,073)
Revenues over (under) expenditures and encumbrances	26,424	-	26,424	(87,219)	(113,643)
OTHER FINANCING USES:					
Transfer Out	(26,424)	-	(26,424)	(26,424)	-
Total other financing uses	(26,424)	-	(26,424)	(26,424)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (113,643)	$ (113,643)

Exhibit C-24
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 2,350,000	$ -	$ 2,350,000	$ 2,392,436	$ 42,436
Investment income	-	-	-	1,016	1,016
Fund balance	183,548	-	183,548	-	(183,548)
Total revenues	2,533,548	-	2,533,548	2,393,452	(140,096)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,736,695	-	1,736,695	1,607,931	(128,764)
Contractual Service	7,700	-	7,700	3,193	(4,507)
Supplies and Materials	58,200	-	58,200	27,447	(30,753)
Operations and Maintenance	25,671	-	25,671	25,671	-
Rental and Leasing	4,000	-	4,000	4,000	-
Contingencies and Special Purpose	-	-	-	-	-
Total expenditures and encumbrances	1,832,266	-	1,832,266	1,668,242	(164,024)
Revenues over (under) expenditures and encumbrances	701,282	-	701,282	725,210	23,928
OTHER FINANCING USES:					
Transfer out	(701,282)	-	(701,282)	(701,282)	-
Total other financing uses	(701,282)	-	(701,282)	(701,282)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 23,928	$ 23,928

Exhibit C-25
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 701,254	$ -	$ 701,254	$ 677,602	$ (23,652)
Total revenues	701,254	-	701,254	677,602	(23,652)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingencies and Special Purpose	700,000	-	700,000	700,000	-
Total expenditures and encumbrances	700,000	-	700,000	700,000	-
Revenues over (under) expenditures and encumbrances	1,254	-	1,254	(22,398)	(23,652)
OTHER FINANCING USES:					
Transfer Out	(1,254)	-	(1,254)	(1,254)	-
Total other financing uses	(1,254)	-	(1,254)	(1,254)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (23,652)	$ (23,652)

Exhibit C-26
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 301,107	$ -	$ 301,107	$ 305,780	$ 4,673
Total revenues	301,107	-	301,107	305,780	4,673
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingencies and Special Purpose	300,000	-	300,000	300,000	-
Total expenditures and encumbrances	300,000	-	300,000	300,000	-
Revenues over (under) expenditures and encumbrances	1,107	-	1,107	5,780	4,673
OTHER FINANCING USES:					
Transfer Out	(1,107)	-	(1,107)	(1,107)	-
Total other financing uses	(1,107)	-	(1,107)	(1,107)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 4,673	$ 4,673

Exhibit C-27
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 301,071	$ -	$ 301,071	$ 326,163	$ 25,092
Total revenues	301,071	-	301,071	326,163	25,092
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingencies and Special Purpose	300,000	-	300,000	300,000	-
Total expenditures and encumbrances	300,000	-	300,000	300,000	-
Revenues over (under) expenditures and encumbrances	1,071	-	1,071	26,163	25,092
OTHER FINANCING USES:					
Transfer Out	(1,071)	-	(1,071)	(1,071)	-
Total other financing uses	(1,071)	-	(1,071)	(1,071)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 25,092	$ 25,092

Exhibit C-28
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 815,000	$ -	$ 815,000	$ 831,945	$ 16,945
Investment income	-	-	-	749	749
Total revenues	815,000	-	815,000	832,694	17,694
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingency and Special Purposes	815,000	-	815,000	815,000	-
Total expenditures and encumbrances	815,000	-	815,000	815,000	-
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 17,694	$ 17,694

Exhibit C-29
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 20,000	$ -	$ 20,000	$ 49,964	$ 29,964
Investment income	-	-	-	229	229
Total revenues	20,000	-	20,000	50,193	30,193
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingencies and Special Purpose	20,000	-	20,000	20,000	-
Total expenditures and encumbrances	20,000	-	20,000	20,000	-
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 30,193	$ 30,193

Exhibit C-30
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 277,500	$ -	$ 277,500	$ 71,650	$ (205,850)
Investment income	-	-	-	1,577	1,577
Total revenues	277,500	-	277,500	73,227	(204,273)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Capital Outlay Expenditures	277,500	-	277,500	23,527	(253,973)
Total expenditures and encumbrances	277,500	-	277,500	23,527	(253,973)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 49,700	$ 49,700

Exhibit C-31
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 250,000	$ -	$ 250,000	$ 239,400	$ (10,600)
Investment income	-	-	-	314	314
Total revenues	250,000	-	250,000	239,714	(10,286)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Capital Outlay Expenditures	250,000	-	250,000	-	(250,000)
Total expenditures and encumbrances	250,000	-	250,000	-	(250,000)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 239,714	$ 239,714

Exhibit C-32
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ADULT PROBATION SERVICE FEE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 4,150,000	$ -	$ 4,150,000	$ 3,147,348	$ (1,002,652)
Investment Income	-	-	-	1,642	1,642
Fund Balance	1,905,156	-	1,905,156	-	(1,905,156)
Total revenues	6,055,156	-	6,055,156	3,148,990	(2,906,166)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	95,000	-	95,000	62,181	(32,819)
Contractual Service	2,222,285	-	2,222,285	1,749,377	(472,908)
Supplies and Materials	142,680	-	142,680	104,162	(38,518)
Contingencies and Special Purpose	3,398,593	-	3,398,593	1,962,816	(1,435,777)
Total expenditures and encumbrances	5,858,558	-	5,858,558	3,878,536	(1,980,022)
Revenues over (under) expenditures and encumbrances	196,598	-	196,598	(729,546)	(926,144)
OTHER FINANCING USES:					
Transfer out	(196,598)	-	(196,598)	(196,598)	-
Total other financing uses	(196,598)	-	(196,598)	(196,598)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (926,144)	$ (926,144)

Exhibit C-33
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 138,000	$ -	$ 138,000	$ 126,157	$ (11,843)
Investment income	-	-	-	757	757
Total revenues	138,000	-	138,000	126,914	(11,086)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Supplies and Materials	17,352	-	17,352	11,524	(5,828)
Operations and Maintenance	119,804	-	119,804	-	(119,804)
Contingencies and Special Purpose	-	-	-	-	-
Total expenditures and encumbrances	137,156	-	137,156	11,524	(125,632)
Revenues over (under) expenditures and encumbrances	844	-	844	115,390	114,546
OTHER FINANCING USES:					
Transfer Out	(844)	-	(844)	(844)	-
Total other financing uses	(844)	-	(844)	(844)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 114,546	$ 114,546

Exhibit C-34
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, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 138,000	$ -	$ 138,000	$ 125,270	$ (12,730)
Investment income	-	-	-	200	200
Total revenues	138,000	-	138,000	125,470	(12,530)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingencies and Special Purpose	138,000	-	138,000	138,000	-
Total expenditures and encumbrances	138,000	-	138,000	138,000	-
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (12,530)	$ (12,530)

Exhibit C-35
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ENVIRONMENTAL CONTROL SOLID WASTE MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 480,000	$ -	$ 480,000	$ 596,192	$ 116,192
Investment income	-	-	-	2,619	2,619
Fund balance	79,102	-	79,102	-	(79,102)
Total revenues	559,102	-	559,102	598,811	39,709
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	161,431	-	161,431	161,700	269
Contractual Service	25,000	-	25,000	-	(25,000)
Contingencies and Special Purpose	356,211	-	356,211	200,595	(155,616)
Total expenditures and encumbrances	542,642	-	542,642	362,295	(180,347)
Revenues over (under) expenditures and encumbrances	16,460	-	16,460	236,516	220,056
OTHER FINANCING USES:					
Transfer Out	(16,460)	-	(16,460)	(16,460)	-
Total other financing uses	(16,460)	-	(16,460)	(16,460)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 220,056	$ 220,056

Exhibit C-36
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
LAND BANK AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
State of Illinois	$ -	$ -	$ -	$ 450,000	$ 450,000
Investment income	20,879,066	-	20,879,066	-	(20,879,066)
Miscellaneous	-	-	-	10,138,868	10,138,868
Fund balance	6,180,934	-	6,180,934	-	(6,180,934)
Total revenues	27,060,000	-	27,060,000	10,588,868	(16,471,132)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,245,229	-	1,245,229	785,690	(459,539)
Contractual Service	823,500	-	823,500	885,168	61,668
Supplies and Materials	7,500	-	7,500	5,906	(1,594)
Operations and Maintenance	1,514,182	-	1,514,182	1,260,769	(253,413)
Rental and Leasing	1,536	-	1,536	1,536	-
Contingencies and Special Purpose	23,395,153	-	23,395,153	12,551,983	(10,843,170)
Total expenditures and encumbrances	26,987,100	-	26,987,100	15,491,052	(11,496,048)
Revenues over (under) expenditures and encumbrances	72,900	-	72,900	(4,902,184)	(4,975,084)
OTHER FINANCING USES:					
Transfer Out	(72,900)	-	(72,900)	(72,900)	-
Total other financing uses	(72,900)	-	(72,900)	(72,900)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (4,975,084)	$ (4,975,084)

Exhibit C-37
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
SECTION 108 LOAN PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Miscellaneous	$ 350,000	$ -	$ 350,000	$ 533,722	$ 183,722
Total revenues	350,000	-	350,000	533,722	183,722
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contractual Service	311,119	-	311,119	89,284	(221,835)
Contingencies and Special Purpose	38,881	-	38,881	-	(38,881)
Total expenditures and encumbrances	350,000	-	350,000	89,284	(260,716)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 444,438	$ 444,438

Exhibit C-38
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ERRONEOUS HOMESTEAD EXEMPTION RECOVERY
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2017

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 2,672,282	$ -	$ 2,672,282	$ 2,593,071	$ (79,211)
Total revenues	2,672,282	-	2,672,282	2,593,071	(79,211)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,418,138	-	1,418,138	1,044,813	(373,325)
Contractual Service	911,000	-	911,000	351,513	(559,487)
Supplies and Materials	50,000	-	50,000	23,335	(26,665)
Operations and Maintenance	25,000	-	25,000	-	(25,000)
Contingencies and Special Purpose	-	-	-	-	-
Total expenditures and encumbrances	2,404,138	-	2,404,138	1,419,661	(984,477)
Revenues over (under) expenditures and encumbrances	268,144	-	268,144	1,173,410	905,266
OTHER FINANCING USES:					
Transfer Out	(268,144)	-	(268,144)	(268,144)	-
Total other financing uses	(268,144)	-	(268,144)	(268,144)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 905,266	$ 905,266

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 D-1
COOK COUNTY, ILLINOIS
PENSION TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
November 30, 2017

ASSETS:	**County Pension Trust Fund**	**County Post-employment Healthcare Fund**	**Total Pension Trust**
Receivables -			
Employer Contributions	$ 198,037,968	$ 8,193,532	$ 206,231,500
Employee Contributions	7,556,328	-	7,556,328
Accrued interest	20,362,677	-	20,362,677
Receivables for securities sold	97,101,028	-	97,101,028
Other	501,004	2,332,330	2,833,334
Investments -			
Short term Investments	602,067,528	-	602,067,528
U.S. Government and agency obligations	1,026,986,177	-	1,026,986,177
Corporate bonds	822,348,141	-	822,348,141
Equities	5,082,879,558	-	5,082,879,558
Fixed income mutual funds	232,940,067	-	232,940,067
Alternative investments	1,231,707,507	-	1,231,707,507
Total Investments	8,998,928,978	-	8,998,928,978
Collateral held for securities on loan	1,074,265,161	-	1,074,265,161
Total assets	10,396,753,144	10,525,862	10,407,279,006
LIABILITIES:			
Payable for securities purchased	200,737,894	-	200,737,894
Accounts payable	6,092,219	-	6,092,219
Healthcare benefits payable	-	10,525,862	10,525,862
Securities lending liabilities	1,074,265,161	-	1,074,265,161
Total liabilities	1,281,095,274	10,525,862	1,291,621,136
NET POSITION:			
Net position restricted for pension benefits	$ 9,115,657,870	$ -	$ 9,115,657,870

Exhibit D-2
COOK COUNTY, ILLINOIS
PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended November 30, 2017

	County Pension Trust Fund	County Post-employment Healthcare Trust Fund	Total Pension Trust
ADDITIONS:			
Contributions			
Employer	$ 414,703,155	$ 49,565,249	$ 464,268,404
Plan members	139,355,592	41,650,333	181,005,925
Total contributions	554,058,747	91,215,582	645,274,329
Investment income (loss)			
Net appreciation in fair value of investments	484,767,317	-	484,767,317
Dividends	107,959,948	-	107,959,948
Interest	64,033,120	-	64,033,120
Total investment income	656,760,385	-	656,760,385
Less investment expense	(32,912,681)	-	(32,912,681)
Net investment income (loss)	623,847,704	-	623,847,704
Securities lending			
Income	6,717,119	-	6,717,119
Expenses	(1,122,353)	-	(1,122,353)
Net securities lending income	5,594,766	-	5,594,766
Other			
Federal subsidized programs	3,162,532	-	3,162,532
Medicare Part D subsidy	-	4,090,789	4,090,789
Miscellaneous	749,627	-	749,627
Prescription plan rebates	-	5,882,393	5,882,393
Employee transfers	133,999	-	133,999
Net other additions	4,046,158	9,973,182	14,019,340
Total additions	1,187,547,375	101,188,764	1,288,736,139
DEDUCTIONS:			
Benefits			
Employee	624,231,419	-	624,231,419
Spouse and children	47,919,324	-	47,919,324
Disability benefits			
Ordinary	10,160,688	-	10,160,688
Duty	546,572	-	546,572
Healthcare	-	101,188,764	101,188,764
Total benefits	682,858,003	101,188,764	784,046,767
Refunds	26,702,222	-	26,702,222
Net administrative expenses	5,373,555	-	5,373,555
Total deductions	714,933,780	101,188,764	816,122,544
CHANGE IN NET POSITION	472,613,595	-	472,613,595
NET POSITION RESTRICTED FOR PENSION BENEFITS			
Beginning of year	8,643,044,275	-	8,643,044,275
End of year	$ 9,115,657,870	$ -	$ 9,115,657,870

Exhibit D-3
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
November 30, 2017

ASSETS	County Treasurer	Clerk of the Circuit Court	County Sheriff	State's Attorney
Cash and investments	$ 50,609,724	$ 113,018,971	$ 12,397,838	$ 159,461
Due from other funds	3,871,691	-	-	-
Due from others	-	3,998,731	973,458	-
Total assets	$ 54,481,415	$ 117,017,702	$ 13,371,296	$ 159,461
LIABILITIES				
Due to other governments	$ 24,371,692	$ 3,726,806	$ -	$ -
Due to others	30,109,723	113,290,896	13,371,296	159,461
Total liabilities	$ 54,481,415	$ 117,017,702	$ 13,371,296	$ 159,461

Public Guardian	Public Administrator	Other Departments	Total Agency Fund	ASSETS
$ 40,972,010	$ 31,361,081	$ 19,290,296	$ 267,809,381	Cash and investments
-	-	-	3,871,691	Due from other funds
78,190	-	760,237	5,810,616	Due from others
$ 41,050,200	$ 31,361,081	$ 20,050,533	$ 277,491,688	Total assets
				LIABILITIES
$ -	$ -	$ -	$ 28,098,498	Due to other governments
41,050,200	31,361,081	20,050,533	249,393,190	Due to others
$ 41,050,200	$ 31,361,081	$ 20,050,533	$ 277,491,688	Total liabilities

Exhibit D-4
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended November 30, 2017

Total	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash	$ 357,859,514	$ 29,196,135,795	$ 29,312,419,752	$ 241,575,557
Receivables				
Due from other funds	2,545,196	1,326,495	-	3,871,691
Due from others	6,017,443	12,889,283	13,096,110	5,810,616
Investments -				
U.S. Government Obligations	959,950	59,000	73,825	945,125
Equities	3,595,193	2,012,524	2,481,590	3,126,127
Fixed Income Mutual Funds	7,685,670	2,936,170	3,127,449	7,494,391
Short Term Investments	11,741,412	5,532,175	3,807,479	13,466,108
Other	1,737,152	324,134	859,213	1,202,073
Total Investments	25,719,377	10,864,003	10,349,556	26,233,824
Total assets	$ 392,141,530	$ 29,221,215,576	$ 29,335,865,418	$ 277,491,688
LIABILITIES				
Due to other governments	$ 118,392,541	$ 28,490,643,570	$ 28,580,937,613	$ 28,098,498
Due to others	273,748,989	740,175,786	764,531,585	249,393,190
Total liabilities	$ 392,141,530	$ 29,230,819,356	$ 29,345,469,198	$ 277,491,688

County Treasurer	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash and investments	$ 142,706,739	$ 28,588,800,000	$ 28,680,897,015	$ 50,609,724
Accounts receivable -				
Due from other funds	2,545,196	1,326,495	-	3,871,691
Total assets	$ 145,251,935	$ 28,590,126,495	$ 28,680,897,015	$ 54,481,415
LIABILITIES				
Due to other governments	$ 113,445,196	$ 28,454,526,496	$ 28,543,600,000	$ 24,371,692
Due to others	31,806,739	135,600,000	137,297,016	30,109,723
Total liabilities	$ 145,251,935	$ 28,590,126,496	$ 28,680,897,016	$ 54,481,415

Clerk of the Circuit Court	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash	$ 121,266,658	$ 172,573,542	$ 182,740,380	$ 111,099,820
Accounts receivable -				
Due from others	4,190,297	537,928	729,494	3,998,731
Investments -				
Short Term Investments	1,919,151	-	-	1,919,151
Total Investments	1,919,151	-	-	1,919,151
Total assets	$ 127,376,106	$ 173,111,470	$ 183,469,874	$ 117,017,702
LIABILITIES				
Due to other governments	$ 4,947,345	$ 36,117,074	$ 37,337,613	$ 3,726,806
Due to others	122,428,761	125,150,162	134,288,027	113,290,896
Total liabilities	$ 127,376,106	$ 161,267,236	$ 171,625,640	$ 117,017,702

Exhibit D-4
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended November 30, 2017

County Sheriff	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash and investments	$ 10,284,473	$ 40,111,842	$ 37,998,477	$ 12,397,838
Accounts receivable -				
Due from others	935,523	4,461,677	4,423,742	973,458
Total assets	$ 11,219,996	$ 44,573,519	$ 42,422,219	$ 13,371,296
LIABILITIES				
Due to others	$ 11,219,996	$ 69,203,101	$ 67,051,801	$ 13,371,296
Total liabilities	$ 11,219,996	$ 69,203,101	$ 67,051,801	$ 13,371,296

State's Attorney	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash and investments	$ 135,319	$ 426,559	$ 402,417	$ 159,461
Accounts receivable -				
Due from others	3,305	-	3,305	-
Total assets	$ 138,624	$ 426,559	$ 405,722	$ 159,461
LIABILITIES				
Due to others	$ 138,624	$ 426,559	$ 405,722	$ 159,461
Total liabilities	$ 138,624	$ 426,559	$ 405,722	$ 159,461

Public Guardian	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash	$ 19,416,812	$ 43,217,978	$ 45,977,453	$ 16,657,337
Receivables				
Due from others	79,570	249,593	250,973	78,190
Investments -				
U.S. Government Obligations	959,950	59,000	73,825	945,125
Equities	3,595,193	2,012,524	2,481,590	3,126,127
Fixed Income Mutual Funds	7,685,670	2,936,170	3,127,449	7,494,391
Short Term Investments	9,822,261	5,532,175	3,807,479	11,546,957
Other	1,737,152	324,134	859,213	1,202,073
Total Investments	23,800,226	10,864,003	10,349,556	24,314,673
Total assets	$ 43,296,608	$ 54,331,574	$ 56,577,982	$ 41,050,200
LIABILITIES				
Due to others	$ 43,296,608	$ 54,331,574	$ 56,577,982	$ 41,050,200
Total liabilities	$ 43,296,608	$ 54,331,574	$ 56,577,982	$ 41,050,200

Exhibit D-4
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended November 30, 2017

Public Administrator	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash and investments	$ 38,852,366	$ 51,227,676	$ 58,718,961	$ 31,361,081
Total assets	$ 38,852,366	$ 51,227,676	$ 58,718,961	$ 31,361,081
LIABILITIES				
Due to others	$ 38,852,366	$ 51,227,676	$ 58,718,961	$ 31,361,081
Total liabilities	$ 38,852,366	$ 51,227,676	$ 58,718,961	$ 31,361,081

Other Departments	December 1, 2016	Additions	Deductions	November 30, 2017
ASSETS				
Cash and investments	$ 25,197,147	$ 299,778,198	$ 305,685,049	$ 19,290,296
Accounts receivable -				
Due from others	808,748	7,640,085	7,688,596	760,237
Total assets	$ 26,005,895	$ 307,418,283	$ 313,373,645	$ 20,050,533
LIABILITIES				
Due to others	$ 26,005,895	$ 304,236,714	$ 310,192,076	$ 20,050,533
Total liabilities	$ 26,005,895	$ 304,236,714	$ 310,192,076	$ 20,050,533

STATISTICAL SECTION

COOK COUNTY, ILLINOIS
STATISTICAL SECTION (UNAUDITED)
For the Year Ended November 30, 2017

The information in this section is not covered by the Independent Auditor's 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.

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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. 222 - 229

Revenue Capacity
These schedules present information to help the reader assess the County's most significant local revenue source, the property tax. 230 - 236

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. 237 - 242

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. 243 - 244

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. 245 - 256

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

SEAL OF COOK COUNTY
ILLINOIS
JANUARY 1831

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

	2008	2009[2] (as restated)	2010	2011	2012[3]
Governmental activities					
Net investment in capital assets	$ (735,876,962)	$ (391,615,442)	$ (443,373,048)	$ 705,745,616	$ 629,402,738
Restricted for:					
Debt Service	393,692,059	404,638,013	375,980,376	497,229,408	418,844,518
Other restricted amounts	-	-	126,315,685	530,172,146	511,255,153
Unrestricted (deficit)	(1,105,010,249)	(1,752,979,898)	(2,354,180,328)	(4,743,843,186)	(5,115,090,341)
Subtotal governmental activities net assets (deficit)	(1,447,195,152)	(1,739,957,327)	(2,295,257,315)	(3,010,696,016)	(3,555,587,932)
Business-type activities					
Net Investment in capital assets	504,480,586	491,875,750	473,396,052	456,161,524	440,623,431
Restricted for:					
Other restricted amounts	1,982,096	4,662,371	6,478,666	1,058,593	730,566
Unrestricted (deficit)	82,024,865	249,760,599	247,245,527	168,148,133	95,131,365
Subtotal business-type activities net assets	588,487,547	746,298,720	727,120,245	625,368,250	536,485,362
Primary government					
Net investment in capital assets	(231,396,376)	100,260,308	30,023,004	261,857,459	154,595,080
Restricted for:					
Debt Service	393,692,059	404,638,013	375,980,376	497,229,408	418,844,518
Other restricted amounts	1,982,096	4,662,371	132,794,351	531,230,739	511,985,719
Unrestricted (deficit)	(1,022,985,384)	(1,503,219,299)	(2,106,934,801)	(3,675,645,372)	(4,104,527,887)
Total primary government net position	$ (858,707,605)	$ (993,658,607)	$ (1,568,137,070)	$ (2,385,327,766)	$ (3,019,102,570)

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

2013[4]	2014	2015	2016	2017	
					Governmental activities
$ 69,920,580	$ 54,595,398	$ (27,694,240)	$ (272,101,374)	$ (180,926,368)	Net investment in capital assets
					Restricted for:
405,841,487	333,496,529	310,666,577	134,694,932	142,227,097	Debt Service
495,674,062	446,803,354	359,137,195	216,406,493	202,679,850	Other restricted amounts
(5,258,672,104)	(5,809,091,669)	(11,300,433,028)	(11,359,736,497)	(11,743,525,974)	Unrestricted (deficit)
(4,287,235,975)	(4,974,196,388)	(10,658,323,496)	(11,280,736,446)	(11,579,545,395)	Subtotal governmental activities net assets (deficit)
					Business-type activities
426,355,232	400,396,877	394,977,522	397,363,422	445,805,801	Net investment in capital assets
					Restricted for:
6,187,511	266,319	564,564	269,054	1,272,833	Other restricted amounts
36,299,447	90,384,903	(4,194,185,261)	(4,392,712,163)	(4,587,612,217)	Unrestricted (deficit)
468,842,190	491,048,099	(3,798,643,175)	(3,995,079,687)	(4,140,533,583)	Subtotal business-type activities net assets
					Primary government
98,836,642	58,725,647	(36,697,595)	(326,570,583)	(200,637,360)	Net investment in capital assets
					Restricted for:
405,841,487	333,496,529	310,666,577	134,694,932	142,227,097	Debt Service
501,861,573	447,069,673	359,701,759	216,675,547	203,952,683	Other restricted amounts
(4,824,933,487)	(5,322,440,138)	(15,090,637,412)	(15,300,616,029)	(15,865,621,398)	Unrestricted (deficit)
$ (3,818,393,785)	$ (4,483,148,289)	$ (14,456,966,671)	$ (15,275,816,133)	$ (15,720,078,978)	Total primary government net position

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

	2008	2009(4) (as restated)	2010	2011	2012	2013
Expenses						
Governmental activities:						
Government Management and Supporting Services	$ 274,272,329	$ 272,598,219	$ 406,698,655	$ 325,648,991	$ 379,060,453	$ 368,606,745
Corrections	437,960,761	458,795,803	508,085,565	479,369,057	506,890,286	564,705,732
Courts	947,577,772	1,056,538,521	1,125,526,754	1,198,546,791	1,138,149,938	1,238,311,243
Control of Environment	65,640,366	75,038,758	63,133,317	7,323,018	9,328,464	8,700,199
Assessment and Collection of Taxes	50,865,985	62,368,182	80,110,320	73,641,349	98,495,112	77,511,477
Election	56,130,880	33,359,790	59,842,371	26,436,796	62,377,895	37,174,254
Economic and Human Development	40,024,964	34,411,559	56,704,888	52,896,753	61,194,276	60,611,609
Transportation	66,634,170	88,559,442	80,690,244	63,030,806	63,739,422	60,915,338
Claims Expense, net of actuarial adjustments(3)	62,063,627	-	-	-	-	-
Interest and other charges	150,491,345	158,864,628	156,114,811	155,314,685	172,275,279	174,193,391
Total governmental activities expenses	2,151,662,199	2,240,534,902	2,536,906,925	2,382,208,246	2,491,511,125	2,590,729,988
Business-type activities:						
Health Facilities	910,997,635	1,011,269,673	1,058,608,731	1,029,903,672	983,461,097	1,103,868,540
Total business-type activities	910,997,635	1,011,269,673	1,058,608,731	1,029,903,672	983,461,097	1,103,868,540
Total primary government expenses	$ 3,062,659,834	$ 3,251,804,575	$ 3,595,515,656	$ 3,412,111,918	$ 3,474,972,222	$ 3,694,598,528
Program Revenues						
Governmental activities:						
Charges for services	$ 374,822,634	$ 322,381,580	$ 357,282,148	$ 328,241,595	$ 341,877,411	$ 343,589,029
Operating grants and contributions	156,316,140	132,366,211	136,050,245	162,658,167	182,512,018	156,286,555
Capital grants and contributions	25,511,352	40,821,147	11,635,345	110,992,118	86,295,642	86,807,110
Total governmental activities program revenues	556,650,126	495,568,938	504,967,738	601,891,880	610,685,071	586,682,694
Business-type activities						
Charges for services	358,893,978	599,532,031	545,754,172	534,604,567	536,177,313	676,183,970
Operating grants and contributions	22,914,650	30,010,044	35,740,592	22,805,816	29,452,590	33,276,391
Total business-type activities program revenues	381,808,628	629,542,075	581,494,764	557,410,383	565,629,903	709,460,361
Total primary government program revenues	$ 938,458,754	$ 1,125,111,013	$ 1,086,462,502	$ 1,159,302,263	$ 1,176,314,974	$ 1,296,143,055
Net (expense) / revenue: (1)						
Governmental activities	$ (1,744,965,964)	$ (2,031,939,187)	$ (2,031,939,187)	$ (1,780,316,366)	$ (1,880,826,054)	$ (2,004,047,294)
Business-type activities	(381,727,598)	(477,113,967)	(477,113,967)	(472,493,289)	(417,831,194)	(394,408,179)
Total primary government net expenses	(2,126,693,562)	(2,509,053,154)	(2,509,053,154)	(2,252,809,655)	(2,298,657,248)	(2,398,455,473)
General Revenues and Other Changes in Net Position						
Governmental activities:						
Property taxes	618,742,149	616,348,217	624,055,797	620,770,066	638,594,591	618,477,136
Nonproperty taxes	774,934,065	902,630,352	904,095,249	786,820,276	754,811,599	707,254,549
Miscellaneous revenue	27,600,330	17,590,862	19,204,903	35,095,310	21,758,573	26,168,319
Investment income	17,264,119	2,647,797	683,279	3,895,584	(20,434)	895,230
Gain / (Loss) on sale of capital assets, net	(34,129)	(505,552)	(73,840)	-	-	-
Transfers	(60,539,664)	(63,153,648)	(60,117,535)	(97,062,697)	(62,232,018)	(58,536,753)
Transfers - Contributed capital	(19,963,716)	(23,354,239)	(11,208,654)	(16,658,986)	(16,978,173)	(21,859,230)
Subtotal governmental activities	1,358,003,154	1,452,203,789	1,476,639,199	1,332,859,553	1,335,934,138	1,272,399,251
Business-type activities:						
Property taxes	139,614,672	138,561,251	130,856,985	114,244,985	79,629,731	73,128,663
Nonproperty taxes	296,268,837	314,407,478	255,712,445	142,751,736	170,070,657	173,215,378
Investment income	291,412	62,155	39,874	22,890	37,727	24,983
Gain / (Loss) on sale of capital assets, net	-	-	-	-	-	-
Transfers	60,539,664	63,153,648	60,117,535	97,062,697	62,232,018	58,536,753
Contributed capital	19,963,716	23,354,239	11,208,654	16,658,986	16,978,173	21,859,230
Subtotal business-type activities	516,678,301	539,538,771	457,935,493	370,741,294	328,948,306	326,765,007
Total primary government	$ 1,874,681,455	$ 1,991,742,560	$ 1,934,574,692	$ 1,703,600,847	$ 1,664,882,444	$ 1,599,164,258
Changes in Net Position						
Government activities	$ (386,962,810)	$ (579,735,398)	$ (555,299,988)	$ (447,456,813)	$ (544,891,916)	$ (731,648,043)
Business-type activities	134,950,703	62,424,804	(19,178,474)	(101,751,995)	(88,882,888)	(67,643,172)
Total primary government	$ (252,012,107)	$ (517,310,594)	$ (574,478,462)	$ (549,208,808)	$ (633,774,804)	$ (799,291,215)

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) GASB Statement 34 was implemented in FY2002.

(3) In fiscal year, 2008, 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

2014	2015	2016	2017	
				Expenses
				Governmental activities:
$ 537,521,092	$ 486,572,625	$ 724,166,843	$ 726,088,569	Government Management and Supporting Services
526,268,868	546,258,640	566,912,647	586,883,572	Corrections
1,163,608,205	1,209,816,023	1,223,193,604	954,172,635	Courts
7,105,585	8,443,827	9,086,795	5,429,420	Control of Environment
82,994,749	80,967,695	82,482,155	61,618,739	Assessment and Collection of Taxes
54,236,619	35,328,311	72,051,533	42,659,354	Election
31,624,946	77,198,244	70,756,773	93,948,987	Economic and Human Development
55,980,149	59,974,796	114,497,577	130,279,239	Transportation
-	-	-	-	Claims Expense, net of actuarial adjustments(3)
166,306,720	158,231,913	153,131,682	149,666,604	Interest and other charges
2,625,646,933	2,662,792,074	3,016,279,609	2,750,747,119	Total governmental activities expenses
				Business-type activities:
1,478,272,357	1,911,260,748	2,112,447,115	2,077,507,130	Health Facilities
1,478,272,357	1,911,260,748	2,112,447,115	2,077,507,130	Total business-type activities
$ 4,103,919,290	$ 4,574,052,822	$ 5,128,726,724	$ 4,828,254,249	Total primary government expenses
				Program Revenues
				Governmental activities:
$ 317,996,588	$ 329,161,404	$ 308,144,206	$ 290,911,005	Charges for services
167,443,592	149,556,092	152,756,825	147,061,687	Operating grants and contributions
93,359,804	80,082,799	93,008,704	55,823,021	Capital grants and contributions
578,799,984	558,800,295	553,909,735	493,795,713	Total governmental activities program revenues
				Business-type activities
1,246,467,560	1,553,202,251	1,600,030,425	1,556,037,315	Charges for services
18,152,738	18,502,462	14,729,355	15,297,503	Operating grants and contributions
1,264,620,298	1,571,704,713	1,614,759,780	1,571,334,818	Total business-type activities program revenues
$ 1,843,420,282	$ 2,130,505,008	$ 2,168,669,515	$ 2,065,130,531	Total primary government program revenues
				Net (expense) / revenue: (1)
$ (2,046,846,949)	$ (2,103,991,780)	$ (2,462,369,874)	$ (2,256,951,406)	Governmental activities
(213,652,059)	(339,556,035)	(497,687,335)	(506,172,312)	Business-type activities
(2,260,499,008)	(2,443,547,815)	(2,960,057,209)	(2,763,123,718)	Total primary government net expenses
				General Revenues and Other Changes in Net Position
				Governmental activities:
676,813,774	577,660,333	627,096,952	678,841,171	Property taxes
746,408,880	898,918,272	1,360,445,093	1,471,988,698	Nonproperty taxes
21,565,712	26,833,492	28,138,120	62,150,784	Miscellaneous revenue
1,233,088	1,853,943	1,996,696	3,381,032	Investment income
-	-	-	-	Gain / (Loss) on sale of capital assets, net
(59,641,813)	(62,987,754)	(155,363,619)	(189,509,518)	Transfers
(6,538,685)	(17,128,696)	(22,356,318)	(68,709,710)	Transfers - Contributed capital
1,379,840,956	1,425,149,590	1,839,956,924	1,958,142,457	Subtotal governmental activities
				Business-type activities:
37,346,269	143,417,429	123,503,232	82,312,987	Property taxes
132,314,773	14,290,088	20,059,971	20,059,971	Nonproperty taxes
16,428	1,662	27,654	126,230	Investment income
-	-	-	-	Gain / (Loss) on sale of capital assets, net
59,641,813	62,987,754	155,363,619	189,509,518	Transfers
6,538,685	17,128,696	22,356,318	68,709,710	Contributed capital
235,857,968	237,825,629	321,310,794	360,718,416	Subtotal business-type activities
$ 1,615,698,924	$ 1,662,975,219	$ 2,161,267,718	$ 2,318,860,873	Total primary government
				Changes in Net Position
$ (667,005,993)	$ (678,842,190)	$ (622,412,950)	$ (298,808,949)	Government activities
22,205,909	(101,730,406)	(176,376,541)	(145,453,896)	Business-type activities
$ (644,800,084)	$ (780,572,596)	$ (798,789,491)	$ (444,262,845)	Total primary government

(concluded)

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

	2008	2009(1) (as restated)	2010	2011	2012
General Fund					
Reserved for:					
Encumbrances	$ 46,371,212	$ 45,541,335	$ 33,760,754	$ -	$ -
Unreserved	103,565,761	51,335,834	30,798,552	-	-
Assigned(2)	-	-	-	37,722,373	29,361,149
Unassigned(2)	-	-	-	159,382,015	165,330,818
Subtotal General Fund	$ 149,936,973	$ 96,877,169	$ 64,559,306	$ 197,104,388	$ 194,691,967
All Other Governmental Funds					
Reserved for:					
Encumbrances	$ 186,949,021	$ 172,246,460	$ 273,620,174	$ -	$ -
Reserved for loans outstanding	41,551,853	47,291,394	43,595,506	-	-
Unreserved, reported in:					
Special Revenue Fund	227,041,785	197,994,613	116,664,448	-	-
Capital Projects Fund	(10,257,785)	264,834,214	433,232,158	-	-
Debt Service Fund	164,426,700	178,555,862	155,812,110	-	-
Restricted(2)	-	-	-	1,035,441,779	903,375,439
Committed(2)	-	-	-	29,414,640	25,705,795
Unassigned(2)	-	-	-	(50,437,967)	(40,921,156)
Total all other governmental funds	$ 609,711,574	$ 860,922,543	$ 1,022,924,396	$ 1,014,418,452	$ 888,160,078
Total governmental funds	$ 759,648,547	$ 957,799,712	$ 1,087,483,702	$ 1,211,522,840	$ 1,082,852,045

Notes:
(1) 2009 numbers have been restated due to a prior period error.
(2) New fund balance categories used starting in FY11 due to the implementation of GASB 54.

Data Source:
Audited Financial Statements

2013	2014	2015	2016	2017	
					General Fund
					Reserved for:
$ -	$ -	$ -	$ -	$ -	Encumbrances
-	-	-	-	-	Unreserved
21,970,454	5,801,378	22,602,352	53,065,766	63,250,655	Assigned(2)
123,292,490	56,702,214	76,720,985	130,367,451	202,185,776	Unassigned(2)
$ 145,262,944	$62,503,592	$ 99,323,337	$ 183,433,217	$ 265,436,431	Subtotal General Fund
					All Other Governmental Funds
					Reserved for:
$ -	$ -	$ -	$ -	$ -	Encumbrances
-	-	-	-	-	Reserved for loans outstanding
					Unreserved, reported in:
-	-	-	-	-	Special Revenue Fund
-	-	-	-	-	Capital Projects Fund
-	-	-	-	-	Debt Service Fund
765,981,113	526,753,441	344,559,110	211,057,611	275,750,826	Restricted(2)
21,945,086	26,403,644	23,023,050	19,737,864	20,920,758	Committed(2)
(47,154,642)	(38,867,825)	(39,083,487)	(32,529,566)	(93,412,100)	Unassigned(2)
$ 740,771,557	$514,289,260	$ 328,498,673	$ 198,265,909	$ 203,259,484	Total all other governmental funds
$ 886,034,501	$576,792,852	$ 427,822,010	$ 381,699,126	$ 468,695,915	Total governmental funds

Schedule S-4
COOK COUNTY, ILLINOIS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

	2008	2009[(1)]	2010	2011	2012
REVENUES					
Property taxes	$ 628,586,408	$ 612,665,584	$ 602,460,533	$ 604,355,365	$ 598,923,053
Nonproperty taxes	774,934,065	865,196,829	910,707,321	865,642,610	833,176,011
Fees and licenses	374,229,385	321,583,151	356,090,764	326,998,992	340,627,978
Federal government	45,287,420	48,456,720	41,055,623	134,716,537	126,956,488
State of Illinois	127,221,817	106,208,782	99,433,063	40,166,092	63,088,210
Other governments	4,953,659	3,099,850	2,828,046	4,138,221	2,658,461
Investment income	16,437,322	2,585,062	1,049,445	3,865,109	(54,088)
Contributions	1,238,044	-	-	-	-
Miscellaneous	28,860,709	18,772,249	20,030,121	26,375,163	23,045,620
Total revenues	2,001,748,829	1,978,568,227	2,033,654,916	2,006,258,089	1,988,421,733
EXPENDITURES					
Current:					
Government Management and Supporting Services	144,333,526	146,088,309	173,883,062	139,891,917	199,495,070
Corrections	379,483,026	389,007,987	423,015,540	408,922,521	409,742,268
Courts	843,655,153	934,069,286	960,301,383	1,026,713,851	929,589,818
Control of Environment	53,664,291	57,202,287	53,965,469	5,662,451	5,798,981
Assessment and Collection of Taxes	45,969,166	59,143,544	64,174,481	50,984,457	58,987,026
Election	52,871,446	31,183,738	51,165,753	22,699,011	50,052,050
Economic and Human Development	36,451,278	31,101,578	47,140,336	40,007,204	50,496,735
Transportation	93,808,879	101,965,751	92,243,303	71,229,429	63,016,559
Health	63,250,770	67,981,543	99,271,036	59,386,925	5,931,963
Claims Expense	100,938,732	(34,040)	(112,096)	-	5,878,406
Capital outlay	108,324,391	92,120,871	102,461,001	89,506,751	114,228,987
Debt service					
Principal	62,335,287	70,070,030	88,331,375	39,988,228	400,475,000
Interest and other charges	150,063,848	159,748,797	165,166,768	154,480,687	174,989,409
Bond issuance costs	-	5,535,523	5,766,938	3,627,298	1,379,093
Amounts incurred in the above accounts for the Enterprise Funds	(4,090,932)	(4,264,067)	(3,853,714)	-	-
Total expenditures	2,131,058,861	2,140,921,137	2,322,920,635	2,113,100,730	2,470,061,365
Revenues over (under) expenditures	(129,310,032)	(162,352,910)	(289,265,719)	(106,842,641)	(481,639,632)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	38,425,600	52,925,259	182,069,286	67,732,785	94,770,962
Operating transfers out	(42,516,532)	(57,473,288)	(183,807,289)	(106,118,882)	(98,017,981)
Note issuance	-	-	-	-	-
Insurance recoveries	-	-	-	10,000,000	-
Payment to refunded bond escrow agent	-	(335,049,993)	(417,075,000)	(285,923,269)	-
Line of credit issuance	-	-	-	46,000,000	-
Issuance of corporate purpose notes	-	-	-	105,121,433	-
Issuance of general obligation bonds	1,300,000	671,690,000	809,700,000	507,298,567	343,330,000
Par value of bonds	-	-	-	-	12,885,856
Net premium	-	28,412,097	28,062,712	14,884,156	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	(2,790,932)	360,504,075	418,949,709	358,994,790	352,968,837
Net changes in fund balance	$ (132,100,964)	$ 198,151,165	$ 129,683,990	$ 252,152,149	$ (128,670,795)
Debt service as a percentage of noncapital expenditures	10.50%	11.22%	11.68%	9.79%	24.71%

Note:
(1) 2009 numbers have been restated due to a prior period error.

Data Source:
Audited Financial Statements

2013	2014	2015	2016	2017	
					REVENUES
$ 621,074,848	$ 632,377,540	$ 676,033,328	$ 597,082,859	$ 675,530,034	Property taxes
784,284,030	815,895,029	968,640,785	1,390,972,902	1,521,941,078	Nonproperty taxes
343,604,689	317,996,588	329,161,404	308,144,206	290,924,233	Fees and licenses
125,600,683	70,471,576	120,701,806	100,870,189	74,260,644	Federal government
56,276,296	85,017,103	53,000,664	46,028,276	56,359,934	State of Illinois
2,656,098	11,175,807	2,898,053	7,191,430	5,578,727	Other governments
879,570	3,373,917	1,853,941	1,996,696	3,381,032	Investment income
-	-	-	-	-	Contributions
26,229,264	21,565,711	26,843,777	28,138,122	60,527,846	Miscellaneous
1,960,605,478	1,957,873,271	2,179,133,758	2,480,424,680	2,688,503,528	Total revenues
					EXPENDITURES
					Current:
168,355,044	272,837,125	219,105,802	406,171,562	523,590,078	Government Management and Supporting Services
444,719,983	426,414,112	438,352,472	436,337,727	504,495,493	Corrections
957,619,931	986,822,422	976,342,919	960,214,442	819,697,481	Courts
6,454,007	5,759,581	6,396,440	6,699,759	4,821,660	Control of Environment
54,298,489	54,863,129	59,785,803	54,687,829	51,669,533	Assessment and Collection of Taxes
28,793,837	45,153,175	28,279,856	53,891,239	36,393,944	Election
41,387,998	26,121,608	50,280,609	56,903,894	58,054,529	Economic and Human Development
50,688,038	44,055,376	64,944,982	63,752,848	73,313,720	Transportation
6,190,617	5,863,779	3,824,557	3,854,688	4,198,968	Health
5,142,061	-	78,402	-	-	Claims Expense
188,496,964	147,776,662	111,102,121	137,439,145	176,262,968	Capital outlay
					Debt service
45,920,000	228,995,534	147,260,001	102,575,000	230,740,000	Principal
179,275,173	171,905,310	165,887,211	161,980,675	160,378,622	Interest and other charges
2,973,974	1,657,077	-	1,816,861	1,323,775	Bond issuance costs
-	-	-	-	-	Amounts incurred in the above accounts for the Enterprise Funds
2,180,316,116	2,418,224,890	2,271,641,175	2,446,325,669	2,644,940,771	Total expenditures
(219,710,638)	(460,351,619)	(92,507,417)	34,099,011	43,562,757	Revenues over (under) expenditures
					OTHER FINANCING SOURCES (USES)
102,638,841	100,306,941	81,443,506	77,726,282	22,612,379	Operating transfers in
(106,197,508)	(101,858,538)	(144,431,260)	(233,089,901)	(212,121,897)	Operating transfers out
-	-	6,524,329	71,605,000	47,850,000	Note issuance
-	-	-	-	-	Insurance recoveries
(498,044,266)	(220,427,253)	-	(333,680,000)	-	Payment to refunded bond escrow agent
10,480,534	11,000,000	-	-	-	Line of credit issuance
-	40,000,000	-	-	-	Issuance of corporate purpose notes
-	-	-	-	-	Issuance of general obligation bonds
434,885,000	302,551,750	-	284,915,000	165,000,000	Par value of bonds
79,130,493	19,537,070	-	52,301,724	20,093,550	Net premium
-	-	-	-	-	Capital leases
22,893,094	151,109,970	(56,463,425)	(80,221,895)	43,434,032	Total other financing sources (uses)
$ (196,817,544)	$ (309,241,649)	$ (148,970,842)	$ (46,122,884)	$ 86,996,789	Net changes in fund balance
11.48%	17.68%	14.57%	11.46%	14.79%	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
(Amounts in thousands)

Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Farm Property	Total Taxable Assessed Value	Total Direct Tax Rate(2)
2007	$ 99,210,511	$ 40,296,203	$ 19,574,171	$ 179,073	$ 6,954	$ 159,266,912	0.458
2008	109,189,810	43,372,930	20,878,458	193,338	7,412	173,641,948	0.415
2009	116,989,727	41,984,691	18,870,757	220,408	5,013	178,070,596	0.393
2010	113,007,050	39,029,083	18,096,144	268,015	4,321	170,404,613	0.423
2011	101,103,265	34,168,805	16,506,122	286,642	4,218	152,069,052	0.462
2012	88,133,582	32,580,024	15,159,549	298,644	4,226	136,176,024	0.531
2013	80,160,771	31,110,772	14,312,197	326,940	4,159	125,914,839	0.560
2014	82,948,768	37,136,250	7,795,782	324,508	5,150	128,210,547	0.568
2015	86,012,268	38,707,818	7,627,094	362,982	4,686	132,714,850	0.552
2016	94,238,540	40,840,105	8,029,946	369,620	5,044	143,483,256	0.533

Notes:

(1) Civic Federation - Estimated Full Value of Real Property in Cook County reports for fiscal years 2007-2016. Reports based on information from Cook County Assessor's Office and the Illinois Department of Revenue. Excludes railroad property, pollution control or the part of O'Hare International Airport located in DuPage County.

(2) Rate per $100 of assessed value

(3) Data not yet available

Data Source:

Cook County Clerk, Tax Extension Division

Estimated Actual Taxable Value (1)	Taxable Assessed Value as a Percentage of Actual Taxable Value
$ 656,474,744	24.26%
616,163,594	28.18%
550,135,370	32.37%
449,811,540	37.88%
442,787,689	34.34%
414,382,389	32.86%
459,860,597	27.38%
499,136,554	25.69%
529,670,327	25.06%
(3)	**(3)**

Schedule S-6
COOK COUNTY, ILLINOIS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(rate per $100 of assessed value)[(1)]

	2007	2008	2009	2010	2011
County Direct Rates					
Corporate	0.008	0.007	0.007	0.007	0.008
Public Safety	0.164	0.105	0.111	0.113	0.157
Health	0.092	0.086	0.081	0.082	0.076
Annuity and Benefit	0.061	0.069	0.070	0.083	0.089
Bond and Interest	0.114	0.123	0.114	0.112	0.120
Election	0.006	0.025	0.010	0.026	0.012
Total direct rate	**0.446**	**0.415**	**0.394**	**0.423**	**0.462**
Overlapping Rates					
Forest Preserve District	0.053	0.051	0.049	0.051	0.058
Other Rates					
Metropolitan Water Reclamation District	0.263	0.252	0.261	0.274	0.320
City of Chicago(2)	1.044	1.030	0.986	1.016	1.110
Chicago Board of Education	2.583	2.472	2.366	2.581	2.875
Chicago Park District	0.355	0.323	0.309	0.319	0.346
City of Chicago School Building and Improvement Fund	0.000	0.117	0.112	0.116	0.119
Community College District No. 508	0.159	0.156	0.150	0.151	0.165
Chicago School Finance Authority	0.091	0.000	0.000	0.000	0.000
Total Other Rates	4.495	4.350	4.184	4.457	4.935
Grand Total	**4.994**	**4.816**	**4.627**	**4.931**	**5.455**

Notes:

(1) Tax rates for extension purposes were based upon full valuation as required by the Department of Revenue of the State of Illinois. Based on taxes extended for collection in the succeeding year as a percentage of the Equalized Assessed Valuation for the tax year.

(2) City of Chicago rate is the combined rate of City of Chicago and City of Chicago Library Fund.

Data Source:

Cook County Clerk, Tax Extension Division

2012	2013	2014	2015	2016
0.007	0.010	0.010	0.009	0.006
0.181	0.184	0.241	0.147	0.130
0.063	0.089	0.031	0.116	0.087
0.109	0.117	0.109	0.104	0.099
0.142	0.145	0.146	0.175	0.179
0.027	0.015	0.031	0.001	0.031
0.529	**0.560**	**0.568**	**0.552**	**0.532**
0.063	0.069	0.069	0.069	0.063
0.370	0.417	0.430	0.426	0.406
1.151	1.344	1.327	1.672	1.752
3.422	3.671	3.660	3.455	3.726
0.378	0.420	0.401	0.372	0.362
0.000	0.152	0.146	0.134	0.128
0.190	0.199	0.193	0.177	0.169
0.000	0.000	0.000	0.000	0.000
5.511	6.203	6.157	6.236	6.543
6.103	**6.832**	**6.794**	**6.857**	**7.138**

Schedule S-7
COOK COUNTY, ILLINOIS
PRINCIPAL PROPERTY TAXPAYERS
LEVY YEAR 2016 to LEVY YEAR 2007 COMPARISON
(Amounts in thousands)

	2016			2007		
Taxpayer	**Assessed Value**	**Rank**	**Percentage of Total County Taxable Assessed Value**	**Assessed Value**	**Rank**	**Percentage of Total County Taxable Assessed Value**
Thompson Property Tax	$ 144,999,997	1	0.10%	$ 131,669,998	2	0.08%
601 W Companies LLC	90,042,856	2	0.06%			
HCSC Blue Cross	89,425,105	3	0.06%			
Water Tower LLC	80,750,000	4	0.06%	81,250,874	7	0.05%
Simon Property Group	78,304,779	5	0.05%			
BFPRU I LLC	75,675,964	6	0.05%	103,239,859	4	
300 LaSalle LLC	73,485,203	7	0.05%			
227 Monroe Street LLC	72,888,899	8	0.05%	104,663,494	3	0.07%
JPMC CO ICG	72,462,051	9	0.05%			
Mark Davids	70,185,703	10	0.05%			
233 S. Wacker LLC CBRE				180,970,437	1	0.11%
ICG ING				87,999,144	5	
Sears D 768 B2 109A				84,875,255	6	0.05%
Woodfield Retax ADM				78,908,982	8	0.05%
NACA Ltd Partnership				76,028,229	9	0.05%
Jeffrey A. Patterson				73,457,445	10	0.05%
Total assessed valuation	$ 848,220,557		0.59%	$ 1,003,063,717		0.51%

Note:
(1) 2016 assessed valuations are the most current data available.

Data Source:
Cook County Clerk, Tax Extension Division

SEAL OF COOK COUNTY
ILLINOIS
JANUARY 1831

Schedule S-8
COOK COUNTY, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS(1)
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
			Amount	Percentage of Levy	
2008	2007	$ 571,629,805	$ 510,541,718	89.31%	$ 60,541,977
2009	2008	571,629,805	362,491,604	63.41%	205,712,269
2010	2009	571,629,805	328,574,099	57.48%	242,026,772
2011	2010	580,312,975	317,434,271	54.70%	254,225,000
2012	2011	602,078,528	583,832,394	96.97%	13,487,907
2013	2012	636,089,140	615,275,488	96.73%	16,780,391
2014	2013	641,789,468	633,433,971	98.70%	8,152,396
2015	2014	678,040,821	675,144,823	99.57%	2,760,929
2016	2015	587,170,758	579,921,230	98.77%	5,892,782
2017	2016	626,972,591	612,568,549	97.70%	3,082,432

Notes:
(1) Cook County Health and Hospitals System and Forest Preserve District is excluded from the table.

Data Source:
Cook County Comptroller's Office

Total Collections to Date	
Amount	Percentage of Levy
$ 571,083,695	99.90%
568,203,873	99.40%
570,600,871	99.82%
571,659,271	98.51%
597,320,302	99.21%
632,055,879	99.37%
641,586,368	99.97%
677,905,752	99.98%
585,814,012	99.77%
615,650,981	98.19%

Schedule S-9
COOK COUNTY, ILLINOIS
TOTAL DEBT AND RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt: 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
2008	$ 2,897,975,000	$ -	$ 2,897,975,000	0.47%	561.42	$ -
2009	3,184,830,000	(326,000,000)	2,858,830,000	0.52%	551.71	-
2010	3,499,615,000	(417,075,000)	3,082,540,000	0.69%	592.93	-
2011	3,814,460,000	(318,318,781)	3,496,141,219	0.79%	670.71	-
2012	3,616,435,000	(231,333,605)	3,385,101,395	0.82%	647.50	163,880,000
2013	3,753,435,551	(226,137,121)	3,527,298,430	0.77%	673.06	113,590,000
2014	3,629,037,767	(153,111,297)	3,475,926,470	0.70%	662.53	111,300,000
2015	3,661,703,258	(92,859,112)	3,568,844,146	0.67%	681.31	108,965,000
2016	3,393,485,561	(77,821,722)	3,315,663,839	(1)	632.98	106,535,000
2017	3,276,163,241	(104,362,918)	3,171,800,323	(1)	(1)	269,055,000

Notes:
(1) Information not yet available.
(2) See schedule S-5 for property value data.
(3) See schedule S-13 for population and personal income data.
(4) Details of the County's debt outstanding can be found in the notes to the financial statements.
(5) Population data not yet available for 2017

Data Source:
Cook County Comptroller's Office

Note Payable	Total Debt: Primary Government	Percentage of Personal Income(3)	Debt Per Capita	Fiscal Year	Personal Income	Actual Value of Taxable Property	Population(3,5)
$ -	$ 2,897,975,000	1.19%	561.42	2008	$ 242,843,619	$ 616,163,594,142	5,161,831
-	2,858,830,000	1.37%	614.63	2009	232,263,533	550,135,370,000	5,181,728
-	3,082,540,000	1.49%	673.08	2010	235,054,040	449,811,539,556	5,198,853
-	3,496,141,219	1.56%	731.57	2011	244,816,358	442,787,689,000	5,212,589
-	3,548,981,395	1.48%	722.63	2012	255,900,211	414,382,389,000	5,227,992
-	3,640,888,430	1.49%	737.88	2013	260,256,928	459,860,596,673	5,240,700
40,000,000	3,627,226,470	1.41%	720.55	2014	269,035,658	499,136,554,087	5,246,456
6,524,329	3,684,333,475	1.29%	703.36	2015	286,603,750	529,670,326,500	5,238,216
78,129,329	3,500,328,168	1.19%	668.23	2016	294,877,085	(1)	5,203,499
18,814,329	3,459,669,652	(1)	(1)	2017	(1)	(1)	(1)

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

Fiscal Year	Pledge Sales Tax Revenue	Sales Tax Bonds		
		Debt Service		
		Principal	Interest	Coverage
2012	$ 458,191	$ -	$ -	-
2013	363,837	1,355	5,045	56.85
2014	333,455	2,290	4,434	49.59
2015	346,771	2,290	5,298	45.70
2016	643,831	2,430	4,037	99.56
2017	810,959	2,480	6,704	88.30

Notes:
Cook County first began issuing sales tax bonds in FY2012.

Schedule S-11

COOK COUNTY, ILLINOIS
SUPPLEMENTAL BOND INFORMATION

SALES TAX BONDS

Annual Pledged Sales Tax Revenues

Fiscal Years 2008 to 2017

Fiscal Year Ended 11/30	Home Rule Sales Tax Rate	Effective Date	Home Rule Sales Tax Revenues	Percent Change Over Prior Year	Pro Forma Debt Service Coverage Ratio (1)
2017	1.75%		$811.0	25.96%	14.0x
2016	1.75%	1/1/2016	$643.8	85.65%	99.6x
2015	0.75%		$346.8	3.99%	46x
2014	0.75%		$333.5	-8.33%	44.5x
2013	0.75%	1/1/2013	$363.8	-20.60%	47.9x
2012	1.00%	1/1/2012	$458.2	-9.00%	60.8x
2011	1.25%		$503.6	-23.00%	66.8x
2010	1.75%	7/1/2010	$654.2	-0.70%	86.8x
2009	1.75%		$658.8	70.40%	87.4x
2008	0.75%	7/1/2008	$386.6	20.70%	51.3x

Source: Cook County Comptroller's Office

(1) This is the pro forma ratio of total Pledged Sales Tax Revenues to the Maximum Annual Debt Service requirement on the Bonds calculated as if the Bonds had been outstanding during the years shown.

Monthly Pledged Sales Tax Revenues **(1)**

Fiscal Years 2008-2017
(Dollars in Thousands - Unaudited Cash Basis)

	Home Rule Sales Tax Revenues									
Month	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
December	$ 27,163	$ 60,263	$ 55,625	$ 42,386	$ 44,027	$ 43,211	$ 28,029	$ 30,146	$ 30,120	$ 69,554
January	26,701	56,551	54,087	41,424	41,431	23,539	27,334	28,859	29,839	67,406
February	27,490	56,512	53,759	41,938	42,721	23,005	27,478	28,628	28,282	67,826
March	32,512	70,257	90,149	51,843	53,796	26,563	33,169	34,438	35,403	82,727
April	23,442	47,035	44,432	34,150	28,812	26,108	22,452	23,661	53,375	56,297
May	22,292	43,637	47,863	34,156	34,031	28,950	22,860	23,554	56,261	56,234
June	25,051	53,209	55,064	41,728	35,747	29,711	27,363	28,153	65,962	66,386
July	26,420	50,523	54,037	41,123	33,658	27,548	27,607	27,799	62,494	65,213
August	27,199	55,368	56,047	42,964	35,471	28,431	29,775	29,769	69,628	69,422
September	28,617	57,450	59,873	46,000	37,603	36,356	30,070	31,636	75,197	73,120
October	58,801	53,705	41,376	42,388	34,628	34,927	28,241	29,923	69,007	67,781
November	60,921	54,323	41,927	43,507	36,266	35,488	29,079	30,205	68,264	68,995
Total	$ 386,609	$ 658,833	$ 654,239	$ 503,607	$ 458,191	$ 363,837	$ 333,457	$ 346,771	$ 643,831	$ 810,959

Source: Cook County Comptroller's Office

(1) Amounts may differ from that on record with the Cook County Comptroller's Office due to rounding.

Schedule S-11

COOK COUNTY, ILLINOIS
SUPPLEMENTAL BOND INFORMATION

GENERAL OBLIGATION BONDS

Estimated Fair Market Value

Tax Year	Chicago	Outside Chicago	County
2016	N/a	N/a	N/a
2015	$278,076,448,553	$251,593,877,947	$529,670,326,500
2014	255,639,792,047	243,496,762,040	499,136,554,087
2013	236,695,475,114	223,165,121,559	459,860,596,673
2012	206,915,723,324	207,466,665,918	414,382,389,242
2011	222,856,063,501	219,931,625,868	442,787,689,369
2010	231,986,396,152	217,825,143,405	449,811,539,556
2009	280,288,729,779	269,846,639,980	550,135,369,759
2008	310,888,609,224	305,274,984,918	616,163,594,142
2007	320,503,503,311	335,971,241,010	656,474,744,321

Source: Cook County Clerk, Tax Extension Division
and the Illinois Department of Revenue. Excludes railroad property, pollution control property or that part of O'Hare International Airport in DuPage County.

Equalized Assessed Valuation

Tax Year	Chicago	Outside Chicago	Total Cook County
2016	$74,016,506,351	$69,466,749,668	$143,483,256,019
2015	70,963,288,968	61,751,561,451	132,714,850,419
2014	64,908,056,690	63,302,490,501	128,210,547,191
2013	62,363,875,664	63,550,963,278	125,914,838,942
2012	65,250,387,267	70,925,637,060	136,176,024,327
2011	75,122,913,910	76,946,137,806	152,069,051,716
2010	82,087,170,063	88,317,443,227	170,404,613,290
2009	84,586,807,689	93,483,786,583	178,070,594,272
2008	80,977,543,020	92,664,404,974	173,641,947,994
2007	73,645,316,037	85,621,597,612	159,266,913,649

Source: Cook County Clerk, Tax Extension Division

County Tax Extensions by Fund by Tax Year [(1)]

Fund	2009	2010	2011	2012	2013	2014	2015	2016	2017
Corporate	$ 12,546,222	$ 11,814,356	$ 12,912,708	$ 10,156,996	$ 12,614,498	$ 12,270,008	$ 11,979,171	$ 8,167,159	$18,215,487
Health	148,853,737	140,170,567	118,405,014	85,794,402	115,597,780	40,128,760	154,387,650	124,984,738	90,581,320
Public Safety	203,836,519	191,946,006	244,587,612	247,103,509	240,547,511	308,483,824	195,557,691	186,525,986	165,120,770
Election	19,000,000	43,950,596	19,000,000	37,326,944	18,648,663	40,227,484	20,547,428	43,970,825	22,684,151
Bond and Interest	209,147,064	190,760,412	187,080,716	193,532,419	186,227,827	187,384,752	225,000,000	250,000,000	277,133,392
Capital Projects Fund	-	-	-	-	-	-	-	-	21,286,674
Employees' Annuity and Benefits	127,100,000	141,841,605	138,497,492	147,969,272	151,323,381	139,297,367	134,086,468	138,308,621	162,275,629
TOTALS	$720,483,542	$720,483,542	$720,483,542	$721,883,542	$724,959,660	$727,792,195	$741,558,408	$751,957,329	$757,297,423

Source: Cook County Clerk, Tax Extension Division
(1) Taxes for a tax year are extended for collection in the succeeding year.

Schedule S-12
COOK COUNTY, ILLINOIS
DIRECT AND OVERLAPPING GENERAL LONG-TERM DEBT
As of November 30, 2017

Direct Debt	**General Obligation Debt Outstanding**	**Percentage Applicable to County**	**Amount Applicable to County**
General Obligation and Revenue Bonds and Notes	$ 3,361,101,750	100%	$ 3,361,101,750
Net Premium - General Obligation and Revenue Bonds and Notes	184,116,491	100%	184,116,491
Overlapping Debt(1)(5)(7)			
Governmental Unit			
City of Chicago(2)	9,805,038,603	100%	9,805,038,603
Chicago Board of Education(2)(3)	8,257,269,000	100%	8,257,269,000
Chicago Park District(2)(3)	821,000,000	100%	821,000,000
City Colleges(2)	315,560,000	100%	315,560,000
Cook County Forest Preserve District(2)	153,890,000	100%	153,890,000
Metropolitan Water Reclamation District(2)(4)	2,658,336,000	100%	2,658,336,000
Subtotal overlapping debt(5)	22,011,093,603		22,011,093,603
Total direct and overlapping debt(5)	$ 25,372,195,353		$ 25,372,195,353

Selected Debt Statistics

2016 Estimated Population(8)	5,203,499
2016 Equalized Assessed Valuation(2)	$143,483,256,019
2015 Estimated Fair Market Value(2)	$529,670,326,500

	Per Capita(6)	**% of Equalized Assessed Valuation**	**% of Estimated Fair Market Value**
Direct Debt	$ 645.93	2.34%	0.63%
Direct and Overlapping Debt(5)	4,875.99	17.68%	4.79%

Notes:
(1) Excludes short-term cash flow notes.
(2) Cook County General Obligation Refunding Bonds 2018 OS
(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) U.S. Department of Commerce, Bureau of Economic Analysis, Regional Data, Local Area Personal Income, Population, Per Capita Personal Income

Data Sources:
Cook County Official Statements
Actual Government Units

Schedule S-13
COOK COUNTY, ILLINOIS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population(2)(3)	Total Personal Income(2)	Per Capita Income(2)	Unemployment Rate(4)
2008	5,161,831	$ 242,843,619	$ 47,046	7.5%
2009	5,181,728	232,263,533	44,824	11.3%
2010	5,198,853	235,054,040	45,213	9.8%
2011	5,212,589	244,816,358	46,966	9.7%
2012	5,227,992	255,900,211	48,948	9.5%
2013	5,240,700	260,256,928	49,661	8.5%
2014	5,246,456	269,035,658	51,280	5.8%
2015	5,238,216	286,603,750	54,714	5.7%
2016	5,203,499	294,877,085	56,669	5.6%
2017	(1)	(1)	(1)	5.0%

Notes:

(1) Information not yet available

(2) U.S. Department of Commerce, Bureau of Economic Analysis, Regional Data, Local Area Personal Income, Population, Per Capita Personal Income

(3) 2016 population estimate from U.S. Census Bureau: State and County QuickFacts

(4) Bureau of Labor Statistics, Unemployment Rates by County, Not Seasonally Adjusted, Data from December of Each Year

Schedule S-14
COOK COUNTY, ILLINOIS
PRINCIPAL EMPLOYERS (NON-GOVERNMENT)
2017 to 2008 COMPARISON

	2017(1)			2008(2)		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Advocate Health Care	19,049	1	0.53%			
Northwestern Memorial Healthcare	16,667	2	0.46%			
University of Chicago	16,583	3	0.46%			
J.P. Morgan Chase & Co.(3)	15,701	4	0.44%	8,865	1	0.81%
Amazon.com Inc	13,240	5	0.37%			
United Continental Holdings Inc. (5)	12,994	6	0.36%	6,403	2	0.58%
Walgreens Boots Alliance, Inc.(6)	12,751	7	0.35%			
Northwestern University	10,847	8	0.30%			
Presence Health	10,225	9	0.28%			
Wal-Mart Stores Inc	10,220	10	0.28%			
American Airlines				3,582	6	0.33%
AT&T Inc.(4)				3,459	7	0.32%
Accenture				4,532	5	0.41%
Jewel Food Stores, Inc.				5,977	3	0.55%
CVS Corporation				3,161	9	0.29%
Northern Trust Company				5,084	4	0.46%
Bonded Maintenance Company				2,955	10	0.27%
Ford Motor Company				3,325	8	0.30%

Notes:
(1) Source: Crain's Chicago Business as of 12/31/17
(2) Source: City of Chicago Comprehensive Annual Financial Report 2008
(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.
(6) Walgreens Boots Alliance Inc. formerly known as Walgreens Co.
Data Source:
U.S. Bureau of Labor Statistics
Civilian Labor Force in Cook County, IL, not seasonally adjusted
Economic Research Federal Reserve Bank of St. Louis

Schedule S-15
COOK COUNTY, ILLINOIS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Program Area	2008	2009	2010	2011	2012
General Government, Finance and Administration	1,228.6	1,101.9	1,166.9	1,110.9	1,107.4
Healthcare	7,426.0	7,554.4	6,738.4	6,686.1	7,105.8
Public Safety	14,722.8	14,548.0	14,731.9	14,368.6	13,618.7
Property and Taxation	1,193.5	1,164.2	1,166.0	1,017.9	1,083.9
Economic Development	95.0	85.2	88.6	76.8	79.0
Total FTEs	24,665.9	24,453.7	23,891.8	23,260.3	22,994.8

Source: Cook County Annual Appropriation Bills FY2008-FY2017
Notes:
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.

2013	2014	2015	2016	2017
1,115.3	1,214.8	1,768.6	1,922.7	1,586.0
6,709.1	6,876.1	6,873.6	6,776.7	6,917.9
13,624.8	14,424.8	13,950.6	13,970.8	13,878.5
1,054.7	1,045.0	1,033.0	709.0	782.0
75.0	100.0	80.0	60.0	69.0
22,578.9	23,660.7	23,705.8	23,439.2	23,233.4

Schedule S-16
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
HEALTH FACILITIES
LAST TEN FISCAL YEARS

	2008	2009	2010	2011	2012	2013	2014
Cermak Health Services							
Intake Screenings	100,000	84,137	78,871	72,509	71,624	79,094	77,815
Clinic/Emergency Room Visits	110,000	102,000	110,220	101,020	134,699	147,283	142,697
Infirmary Patient Days	38,000	48,000	52,417	55,677	55,032	62,351	60,516
Residential Treatment Patient Days	170,000	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Bookings at Jail(1)	108,000	86,067	78,001	74,643	71,127	82,497	80,988
Avg. Daily Correctional Facilities Census(1)	10,000	9,040	9,004	8,897	8,442	9,898	9,718
Provident Hospital							
Patient Days	22,160	18,569	15,515	7,476	6,205	5,703	4,970
Admissions	5,471	4,707	4,036	2,198	1,657	1,409	1,273
Avg. Length of Stay	5	5	4	3	4	4	4
Emergency Room Visits	45,498	39,582	40,134	36,802	36,203	31,852	29,476
Procedures Performed	346,836	307,740	304,114	212,879	213,709	210,717	198,441
Ambulatory and Community Health Network							
Ambulatory/Outpatient Visits	750,000	613,983	641,068	602,100	603,504	588,948	558,565
CLINIC VISIT SUMMARY							
Fantus Clinic	451,234	414,569	418,622	352,240	356,800	350,673	342,038
Ambulatory Screening Clinic	103,052	52,701	51,067	41,575	37,119	36,504	34,737
Other Community Clinic Sites	192,530	146,713	171,379	208,285	209,585	201,771	181,790
Total Visits	746,816	613,983	641,068	602,100	603,504	588,948	558,565
Ruth M. Rothstein Core Center							
Ambulatory/Outpatient Visits	38,557	37,256	38,122	40,072	41,877	45,454	29,981
Department of Public Health							
Case Management (average monthly caseload)	17,500	29,541	27,822	26,158	21,155	2,061	1,837
Clinic Visits	132,000	192,340	200,844	115,091	118,281	95,356	82,707
Health Protection (inspections & investigations)	44,600	39,470	41,324	42,899	33,775	44,060	42,998
Served Population	2,261,000	2,261,000	2,261,100	2,269,080	2,270,577	2,272,075	2,273,572
John H. Stroger, Jr. Hospital							
Patient Days	123,942	115,311	109,694	115,731	112,729	108,507	101,405
Admissions	24,106	23,748	23,620	23,133	23,677	23,020	20,786
Avg. Length of Stay (Days)	5	5	5	5	5	5	5
Avg. Daily Census	339	339	339	317	309	297	278
Emergency Service Visits	134,860	132,444	124,936	136,618	140,044	120,802	114,410
Procedures Performed(2)	3,820,000	3,494,740	3,789,151	4,052,432	3,810,682	3,435,586	3,090,305
Oak Forest Health Center(4)							
Patient Days	25,550	22,484	21,107	9,022	0	0	0
Admissions	2,839	3,069	3,072	1,165	0	0	0
Emergency Room Visits	31,138	31,789	32,013	27,698	18,596	15,544	14,065
Procedures Performed	800,000	838,658	927,156	272,652	118,281	115,941	0
Average Length of Stay(3)	9	9	5	8	0	0	0
Average Daily Census	70	70	70	25	0	0	0

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 averaging the result.

(4) Oak Forest Hospital was downgraded by the State of Illinois in 2011 and now serves as a clinic called Oak Forest Health Center. The statistics for the procedures performed category are captured in the Stroger Hospitals procedures performed category.

Data Source:

Cook County Office of Budget and Management Services 2008 - 2015
Cook County Health and Hospitals System 2016-2017

Unavailable data refers to data that fit one or more of the following criteria: (1) data are no longer being collected for that indicator due to a change in metrics; (2) the Performance Management Office has not yet received comparable data from the relevant department; or (3) data are only available for part of not the entire year.

2015	2016	2017	
			Cermak Health Services
79,500	Unavailable	Unavailable	Intake Screenings
137,061	Unavailable	Unavailable	Clinic/Emergency Room Visits
50,610	49,120	42,527	Infirmary Patient Days
Unavailable	Unavailable	Unavailable	Residential Treatment Patient Days
93,455	78,679	74,253	Bookings at Jail(1)
8,571	8,237	7,406	Avg. Daily Correctional Facilities Census(1)
			Provident Hospital
2,492	2,993	3,036	Patient Days
745	710	610	Admissions
4	4	5	Avg. Length of Stay
27,416	27,859	27,482	Emergency Room Visits
Unavailable	Unavailable	Unavailable	Procedures Performed
			Ambulatory and Community Health Network
559,929	617,994	727,192	Ambulatory/Outpatient Visits
			CLINIC VISIT SUMMARY
342,154	372,253	Closed	Fantus Clinic
29,987	33,688	Closed	Ambulatory Screening Clinic
187,788	212,053	460,167	Other Community Clinic Sites
559,929	617,994	1,187,359	Total Visits
			Ruth M. Rothstein Core Center
32,984	42,662	42,494	Ambulatory/Outpatient Visits
			Department of Public Health
1,575	1,513	1,366	Case Management (average monthly caseload)
54,510	40,725	36,165	Clinic Visits
39,519	44,766	54,729	Health Protection (inspections & investigations)
2,273,572	2,276,566	2,279,063	Served Population
			John H. Stroger, Jr. Hospital
97,184	101,124	95,807	Patient Days
21,491	21,368	19,054	Admissions
5	5	5	Avg. Length of Stay (Days)
266	276	262	Avg. Daily Census
111,935	115,771	112,277	Emergency Service Visits
	Unavailable	Unavailable	Procedures Performed(2)
			Oak Forest Health Center(4)
Unavailable	Unavailable	Unavailable	Patient Days
Unavailable	Unavailable	Unavailable	Admissions
13,481	11,148	7,528	Emergency Room Visits
Unavailable	Unavailable	Unavailable	Procedures Performed
Unavailable	Unavailable	Unavailable	Average Length of Stay(3)
Unavailable	Unavailable	Unavailable	Average Daily Census

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

	2008	2009	2010	2011	2012	2013
Legal Representation						
State's Attorney	172,936	170,561	164,897	164,897	Unavailable	Unavailable
Public Defender	521,721	426,477	434,232	373,561	388,063	478,594
Public Guardian	10,527	9,490	9,250	7,845	7,598	Unavailable
Public Administrator	1,243	1,221	1,269	1,291	1,153	1,175
Judicial Support						
Chief Judge	579,694	529,589	613,250	533,191	540,198	Unavailable
Adult Probation	25,523	26,280	23,788	23,137	20,902	Unavailable
Forensic Clinical Services	4,022	4,069	4,470	3,426	3,554	Unavailable
Social Service	21,530	19,338	17,100	14,723	13,811	Unavailable
Juvenile Probation	4,503	4,688	4,535	4,334	4,748	Unavailable
Adoption & Child Custody Advocacy	1,055	1,273	2,231	2,546	2,512	2,519
Law Library Visits	101,099	72,094	79,602	76,213	70,948	76,319
Administration						
Criminal Cases Filed	239,939	208,059	225,809	201,090	199,702	199,270
Civil Cases Filed	339,755	321,530	387,711	332,101	340,496	312,945
Traffic Cases Filed	984,131	835,972	898,982	795,250	783,648	806,254
Total Cases Filed	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	6%	20%
# of bail bonds processed	Unavailable	Unavailable	Unavailable	Unavailable	99,899	98,618
Case activities recorded into the electronic docket	Unavailable	Unavailable	Unavailable	Unavailable	18,750,000	18,803,010

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

Notes:
Unavailable data refers to data that fit one or more of the following criteria: (1) data are no longer being collected for that indicator due to a change in metrics; (2) the Performance Management Office has not yet received comparable data from the relevant department; or (3) data are only available for part of not the entire year.

2014	2015	2016	2017	
				Legal Representation
Unavailable	Unavailable	Unavailable	Unavailable	State's Attorney
Unavailable	Unavailable	Unavailable	Unavailable	Public Defender
Unavailable	Unavailable	Unavailable	Unavailable	Public Guardian
Unavailable	Unavailable	Unavailable	Unavailable	Public Administrator
				Judicial Support
Unavailable	Unavailable	Unavailable	Unavailable	Chief Judge
Unavailable	Unavailable	Unavailable	Unavailable	Adult Probation
Unavailable	Unavailable	Unavailable	Unavailable	Forensic Clinical Services
Unavailable	Unavailable	Unavailable	Unavailable	Social Service
Unavailable	Unavailable	Unavailable	Unavailable	Juvenile Probation
Unavailable	Unavailable	Unavailable	Unavailable	Adoption & Child Custody Advocacy
81,565	117,048	115,516	112,677	Law Library Visits
				Administration
Unavailable	Unavailable	Unavailable	Unavailable	Criminal Cases Filed
Unavailable	Unavailable	Unavailable	Unavailable	Civil Cases Filed
Unavailable	Unavailable	Unavailable	Unavailable	Traffic Cases Filed
Unavailable	Unavailable	Unavailable	Unavailable	Total Cases Filed
				Clerk of the Circuit Court
7%	14%	13%	40%	% of new Commercial Litigation cases processed via E-filing
88,880	24,960	5,640	54,307	# of bail bonds processed
8,423,278	5,513,637	1,344,183	13,995,871	Case activities recorded into the electronic docket

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

	2008	2009	2010	2011	2012	2013
Court Services Division						
Writs Served	380,000	392,294	Unavailable	341,843	344,770	Unavailable
Evictions Served	11,000	14,119	Unavailable	12,191	20,319	Unavailable
Courtrooms Served	427	427	Unavailable	368	365	Unavailable
# of incidents inside court facilities involving prohibited items	Unavailable	Unavailable	Unavailable	Unavailable	475	557
# of personnel trained in TSA Training Program	Unavailable	Unavailable	Unavailable	Unavailable	393	480
# of phone calls to clerical staff	Unavailable	Unavailable	Unavailable	Unavailable	5,127	14,037
# of processes served	Unavailable	Unavailable	Unavailable	Unavailable	152,319	169,648
# of referrals made to social services providers	Unavailable	Unavailable	Unavailable	Unavailable	3,008	9,408
# of Social Service Cards collected	Unavailable	Unavailable	Unavailable	Unavailable	3,652	12,700
Police Department						
Traffic Warnings/Citations	52,000	93,293	107,900	107,871	97,221	Unavailable
Evidence Handled and Prints Processed	81,100	84,993	66,083	95,655	95,270	Unavailable
Citizen Requests for Service	175,000	192,116	214,925	236,965	262,052	Unavailable
Warrants Processed	88,000	63,563	57,523	55,825	52,920	Unavailable
Arrest - Traffic Related	Unavailable	Unavailable	Unavailable	Unavailable	7,034	7,346
Moving Violations	Unavailable	Unavailable	Unavailable	Unavailable	42,878	39,581
Property Crimes	Unavailable	Unavailable	Unavailable	Unavailable	791	1,417
Traffic Accidents	Unavailable	Unavailable	Unavailable	Unavailable	4,153	4,500
Impact Incarceration						
Number of inmates sentenced to program	672	668	613	684	694	Unavailable
Number of inmates successfully completing program	470	438	423	409	403	Unavailable
Community Supervision and Intervention						
S.W.A.P. Participants - Avg. Daily Population	300	321	281	250	250	Unavailable
Pre-Release Participants - Avg. Daily Population	450	446	447	449	443	448
Electronic Monitoring Participants - Avg. Daily Population	750	390	705	576	1,140	1,075
Day Reporting Center Participants - Avg. Daily Population	200	150	212	226	187	221
Community Services						
Youth Services Programs, Training and Technical Assistance	2,165	2,070	1,853	1,820	Unavailable	Unavailable
Community Services Programs	458	233	219	247	Unavailable	Unavailable
Schools Served	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Department of Corrections						
Average Daily Population	10,000	9,066	8,990	8,875	9,417	9,776
Bookings	108,000	86,230	79,607	73,990	76,505	Unavailable
Inmates Transported	320,000	308,726	292,365	244,389	255,177	Unavailable
Inmates Per Officer	4	4	4	4	9	Unavailable
Average number of individuals on court-ordered Electronic Monitoring	Unavailable	Unavailable	Unavailable	Unavailable	1,140	1,075
Juvenile Temporary Detention Center						
Bed Days	148,735	127,236	117,188	287,014	98,682	Unavailable
Avg. Length of Stay	19	26	24	23	22	Unavailable
Admissions to Center	5,947	5,665	5,261	5,180	4,484	Unavailable
Automatic Transfers	150	199	146	116	127	Unavailable

Data Source:

Prior to 2013 - Cook County Office of Budget and Management Services

2013 - present - Cook County Office of Performance Management

Note:

Unavailable data refers to data that fit one or more of the following criteria: (1) data are no longer being collected for that indicator due to a change in metrics; (2) the Performance Management Office has not yet received comparable data from the relevant department; or (3) data are only available for part of not the entire year.

2014	2015	2016	2017	
				Court Services Division
Unavailable	Unavailable	Unavailable	Unavailable	Writs Served
Unavailable	Unavailable	7,829	7,475	Evictions Served
Unavailable	Unavailable	374		Courtrooms Served
605	671	Unavailable	33	# of incidents inside court facilities involving prohibited items
960	546	0	0	# of personnel trained in TSA Training Program
22,205	1,749	Unavailable	Unavailable	# of phone calls to clerical staff
87,805	118,956	127,289	121,738	# of processes served
1,299	231	862	1,286	# of referrals made to social services providers
2,173	3,445	1,924	Unavailable	# of Social Service Cards collected
				Police Department
Unavailable	Unavailable	20,611	Unavailable	Traffic Warnings/Citations
Unavailable	Unavailable	27,426	Unavailable	Evidence Handled and Prints Processed
Unavailable	Unavailable	77,613	74,533	Citizen Requests for Service
Unavailable	Unavailable	Unavailable	Unavailable	Warrants Processed
5,448	5,795	5,790	3,217	Arrest - Traffic Related
14,304	18,849	14,474	17,502	Moving Violations
572	1,451	1,815	1,776	Property Crimes
2,540	5,536	4,774	4,634	Traffic Accidents
				Impact Incarceration
Unavailable	Unavailable	Unavailable	Unavailable	Number of inmates sentenced to program
Unavailable	Unavailable	Unavailable	Unavailable	Number of inmates successfully completing program
				Community Supervision and Intervention
Unavailable	Unavailable	145	106	S.W.A.P. Participants - Avg. Daily Population
392	439	536	34	Pre-Release Participants - Avg. Daily Population
1,591	1,630	2,252	2,187	Electronic Monitoring Participants - Avg. Daily Population
200	80	Unavailable	Unavailable	Day Reporting Center Participants - Avg. Daily Population
				Community Services
Unavailable	Unavailable	Unavailable	Unavailable	Youth Services Programs, Training and Technical Assistance
Unavailable	Unavailable	Unavailable	Unavailable	Community Services Programs
Unavailable	Unavailable	14	Unavailable	Schools Served
				Department of Corrections
8,870	7,879	Unavailable	Unavailable	Average Daily Population
Unavailable	92,799	Unavailable	Unavailable	Bookings
Unavailable	Unavailable	Unavailable	Unavailable	Inmates Transported
Unavailable	Unavailable	Unavailable	Unavailable	Inmates Per Officer
1,591	1,630	Unavailable	2,187	Average number of individuals on court-ordered Electronic Monitoring
				Juvenile Temporary Detention Center
Unavailable	Unavailable	Unavailable	Unavailable	Bed Days
Unavailable	Unavailable	Unavailable	Unavailable	Avg. Length of Stay
Unavailable	Unavailable	Unavailable	Unavailable	Admissions to Center
Unavailable	Unavailable	Unavailable	Unavailable	Automatic Transfers

Schedule S-19
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
OTHER SERVICES
LAST TEN FISCAL YEARS

	2008	2009	2010	2011	2012	2013	2014
County Assessor							
Taxpayer Assistance Requests	4,770,000	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Parcels Processed	767,946	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Parcels Reviewed	3,884,154	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of Assessor Community Outreach Programs	Unavailable	Unavailable	Unavailable	Unavailable	185	142	40
Number of taxpayers that apply for Taxpayer Exemption online	Unavailable	Unavailable	Unavailable	Unavailable	2,983	3,786	4,692
Board of Review							
Hearings/Cases	925,000	1,380,000	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Re-reviewed Parcels	214,000	410,000	439,000	386,000	330,000	423,000	403,000
Property Exemption Investigations	35,000	6,000	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Treasurer							
Condemnation Court Orders Received & Recorded	425	120	138	171	273	Unavailable	Unavailable
Refunds for Overpayment, Court Orders	240,000	274,171	327,657	357,339	344,268	131,701	73,995
Investment Transactions	41,000	19,509	12,509	10,883	9,477	Unavailable	Unavailable
Scavenger Sales-Parcels	18,000	0	9,215	0	19,285	Unavailable	Unavailable
# of bank branch payments	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	876,003	815,842
# of on-line commercial (Third Party) tax payer payments	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	1,579,863	1,515,763
# of Property Tax Portal Hits	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	2,306,478	3,717,152
# of Web-Site Hits	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	3,777,054	3,567,257
County Clerk							
Marriage Licenses Issued	35,070	32,522	32,470	32,376	32,130	Unavailable	Unavailable
Business Registrations	5,925	4,915	4,966	4,658	4,835	Unavailable	Unavailable
Notary Commissions	25,380	20,037	20,244	19,650	21,142	Unavailable	Unavailable
Statements of Economic Interest Filed	25,500	26,247	26,218	25,456	47,554	Unavailable	Unavailable
Campaign Disclosure Reports Filed	1,600	1,196	1,023	Unavailable	Unavailable	Unavailable	Unavailable
Lobbyist Registration/Reports Filed	725	788	584	716	523	Unavailable	Unavailable
Map Revisions	455,385	471,640	482,345	493,795	509,275	Unavailable	Unavailable
# of Cook County Geographical Information System (GIS) maps verified	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	3,000	Unavailable
# of Cook County Taxing District's Bonds reviewed and analyzed	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	1,442	Unavailable
County Clerk - Elections Division							
Voter Registrations	130,000	89,282	103,608	70,302	226,992	Unavailable	Unavailable
Absentee Ballots	100,000	13,413	162,245	8,848	48,082	Unavailable	Unavailable
Ballot Formats	2,600	833	790	1,592	996	Unavailable	Unavailable
Recorder of Deeds							
Documents Recorded	1,175,000	855,015	812,869	719,548	807,013	791,289	635,465
Tract Searches	52,500	40,551	30,492	26,700	15,090	Unavailable	Unavailable
Building and Zoning							
Construction Inspections	60,000	55,000	55,000	43,584	58,000	Unavailable	Unavailable
Inspections per Permit	25	25	25	25	25	Unavailable	Unavailable
Permits Issued	2,375	2,140	1,738	2,241	2,345	2,090	1,728
# of inspections per month	Unavailable	Unavailable	Unavailable	Unavailable	4,199	4,020	4,140
# of permits issued per month	Unavailable	Unavailable	Unavailable	Unavailable	206	174	144
Environmental Control							
Inspections	22,000	22,000	22,000	7,812	11,158	12,968	11,551
Laboratory Analyses	19,000	19,000	19,000	3,294	10,427	Unavailable	Unavailable
Tons of greenhouse gases emitted by county facilities	Unavailable	Unavailable	Unavailable	Unavailable	265	269	Unavailable
Total kWh used by all County facilities	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	247,529,185	Unavailable
Total Therms used by all County Facilities	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	13,883,941	Unavailable
Zoning Board of Appeals							
Board Hearings	280	250	126	114	111	Unavailable	Unavailable
Number of public hearings	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	71	74
Medical Examiner							
Autopsy and Post-mortem Costs	3,132,864	3,318,075	3,985,606	3,530,025	3,681,977	Unavailable	Unavailable
Autopsies and Post-mortems Performed	5,000	4,374	4,518	4,684	4,691	Unavailable	Unavailable
Average # of autopsies per pathologist	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	353	289
Average response time to a death scene (minutes)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	33	34
Veterans' Assistance Commission							
Cases	6,000	5,000	5,000	5,463	6,678	Unavailable	Unavailable
Cook County Highway Department							
Permit Applications	6,170	2,594	2,157	2,640	2,910	Unavailable	Unavailable
Lane Mileage	1,773	1,759	1,771	1,771	1,771	1,771	1,771
Traffic Studies	40	469	402	390	400	Unavailable	Unavailable
# of acres of County Right of Way mowed	Unavailable	Unavailable	Unavailable	Unavailable	2,906	2,282	1,487
# of catch basins cleaned	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	1,542	Unavailable
# of curb-miles swept	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	988	Unavailable
Animal Control							
Tags Issued	397,609	404,342	398,622	398,379	509,993	414,801	349,053
Certificates Issued	393,660	405,598	356,624	Unavailable	Unavailable	Unavailable	Unavailable
Spay & Neuter Procedures	4,367	5,015	4,575	4,075	4,067	Unavailable	Unavailable
Confinement and Releases	2,324	5,759	5,061	Unavailable	Unavailable	Unavailable	Unavailable
Specimen and Animal Pick-ups	375	221	516	457	491	Unavailable	Unavailable
Bite Reports Received	3,608	4,643	4,472	2,866	3,455	4,397	3,147
Telephone Inquiries and Information	12,636	8,608	12,239	15,216	23,151	7,059	15,876
Animals vaccinated & registered	Unavailable	Unavailable	Unavailable	Unavailable	498,060	322,569	333,107
Animals vaccinated through the low cost rabies vaccination program	Unavailable	Unavailable	Unavailable	Unavailable	5,165	4,695	4,583

Data Source:

Prior to 2013 - Cook County Office of Budget and Management Services

2013 - present Cook County Office of Performance Management

Note:

Unavailable data refers to data that fit one or more of the following criteria: (1) data are no longer being collected for that indicator due to a change in metrics; (2) the Performance Management Office has not yet received comparable data from the relevant department; or (3) data are only available for part of not the entire

2015	2016	2017	
			County Assessor
Unavailable	Unavailable	Unavailable	Taxpayer Assistance Requests
Unavailable	Unavailable	Unavailable	Parcels Processed
Unavailable	Unavailable	Unavailable	Parcels Reviewed
Unavailable	Unavailable	Unavailable	Number of Assessor Community Outreach Programs
Unavailable	Unavailable	Unavailable	Number of taxpayers that apply for Taxpayer Exemption online
			Board of Review
Unavailable	Unavailable	Unavailable	Hearings/Cases
			Re-reviewed Parcels
Unavailable	Unavailable	Unavailable	Property Exemption Investigations
			Treasurer
Unavailable	Unavailable	Unavailable	Condemnation Court Orders Received & Recorded
131,513	Unavailable	Unavailable	Refunds for Overpayment, Court Orders
Unavailable	Unavailable	Unavailable	Investment Transactions
Unavailable	Unavailable	Unavailable	Scavenger Sales-Parcels
818,868	Unavailable	Unavailable	# of bank branch payments
1,511,849	Unavailable	Unavailable	# of on-line commercial (Third Party) tax payer payments
3,581,922	Unavailable	Unavailable	# of Property Tax Portal Hits
4,138,735	Unavailable	Unavailable	# of Web-Site Hits
			County Clerk
Unavailable	Unavailable	Unavailable	Marriage Licenses Issued
Unavailable	Unavailable	Unavailable	Business Registrations
Unavailable	Unavailable	Unavailable	Notary Commissions
Unavailable	Unavailable	Unavailable	Statements of Economic Interest Filed
Unavailable	Unavailable	Unavailable	Campaign Disclosure Reports Filed
Unavailable	Unavailable	Unavailable	Lobbyist Registration/Reports Filed
Unavailable	Unavailable	Unavailable	Map Revisions
Unavailable	Unavailable	Unavailable	# of Cook County Geographical Information System (GIS) maps verified
Unavailable	Unavailable	Unavailable	# of Cook County Taxing District's Bonds reviewed and analyzed
			County Clerk - Elections Division
Unavailable	Unavailable	Unavailable	Voter Registrations
Unavailable	Unavailable	Unavailable	Absentee Ballots
Unavailable	Unavailable	Unavailable	Ballot Formats
			Recorder of Deeds
874,933	Unavailable	Unavailable	Documents Recorded
Unavailable	Unavailable	Unavailable	Tract Searches
			Building and Zoning
Unavailable	Unavailable	Unavailable	Construction Inspections
Unavailable	22	Unavailable	Inspections per Permit
1,928	Unavailable	Unavailable	Permits Issued
3,860	3,929	3,079	# of inspections per month
138	176	153	# of permits issued per month
			Environmental Control
12,024	Unavailable	Unavailable	Inspections
Unavailable	Unavailable	Unavailable	Laboratory Analyses
Unavailable	Unavailable	Unavailable	Tons of greenhouse gases emitted by county facilities
Unavailable	Unavailable	Unavailable	Total kWh used by all County facilities
Unavailable	Unavailable	Unavailable	Total Therms used by all County Facilities
			Zoning Board of Appeals
Unavailable	47	Unavailable	Board Hearings
Unavailable	60	Unavailable	Number of public hearings
			Medical Examiner
Unavailable	Unavailable	Unavailable	Autopsy and Post-mortem Costs
Unavailable	3,613	3,406	Autopsies and Post-mortems Performed
258	291	292	Average # of autopsies per pathologist
34	36	29	Average response time to a death scene (minutes)
			Veterans' Assistance Commission
Unavailable	Unavailable	Unavailable	Cases
			Cook County Highway Department
Unavailable	Unavailable	Unavailable	Permit Applications
Unavailable	1,771	1,771	Lane Mileage
Unavailable	23	23	Traffic Studies
691	1,597	0	# of acres of County Right of Way mowed
Unavailable	Unavailable	Unavailable	# of catch basins cleaned
Unavailable	Unavailable	Unavailable	# of curb-miles swept
			Animal Control
423,093	Unavailable	Unavailable	Tags Issued
Unavailable	353,916	218,225	Certificates Issued
Unavailable	Unavailable	Unavailable	Spay & Neuter Procedures
Unavailable	Unavailable	Unavailable	Confinement and Releases
Unavailable	Unavailable	Unavailable	Specimen and Animal Pick-ups
3,449	3,185	3,279	Bite Reports Received
22,379	4,916	Unavailable	Telephone Inquiries and Information
300,607	Unavailable	Unavailable	Animals vaccinated & registered
5,344	4,116	4,336	Animals vaccinated through the low cost rabies vaccination program

Schedule S-20
COOK COUNTY, ILLINOIS
CAPITAL ASSETS BY CATEGORY(1)
LAST TEN YEARS

	2008	2009	2010	2011(1)	2012(1)
Governmental Activities:					
Land	$ 309,431,398	$ 310,771,106	$ 324,092,106	$ 151,272,146	$ 151,272,146
Construction in Progress	234,884,943	223,324,933	244,119,897	244,002,484	299,082,988
Buildings and Other Improvements	1,444,587,580	1,489,216,119	1,510,384,183	1,411,253,533	1,413,222,172
Machinery and Equipment	297,939,260	357,607,139	385,654,794	402,552,111	415,911,869
Infrastructure	1,403,222,045	1,446,607,560	1,499,577,139	1,531,150,140	1,568,192,964
Total Governmental Activities	3,690,065,226	3,827,526,857	3,963,828,119	3,740,230,414	3,847,682,139
Business-type Activities:					
Land	-	-	-	-	-
Construction in Progress	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Buildings and Other Improvements	640,318,734	647,124,600	652,876,534	656,094,092	660,347,061
Machinery and Equipment	190,804,188	193,463,631	203,770,645	217,212,073	229,925,677
Total Business-type Activities	831,122,922	840,588,231	856,647,179	873,306,165	890,272,738
Primary Government:					
Land	309,431,398	310,771,106	324,092,106	151,272,146	151,272,146
Construction in Progress	234,884,943	223,324,933	244,119,897	244,002,484	299,082,988
Intangible Assets	-	-	-	-	-
Buildings and Other Improvements	2,084,906,314	2,136,340,719	2,163,260,717	2,067,347,625	2,073,569,233
Machinery and Equipment	488,743,448	551,070,770	589,425,439	619,764,184	645,837,546
Infrastructure	1,403,222,045	1,446,607,560	1,499,577,139	1,531,150,140	1,568,192,964
Total Primary Government	$ 4,521,188,148	$ 4,668,115,088	$ 4,820,475,298	$ 4,613,536,579	$ 4,737,954,877

Notes:
(1) 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

2013(1)	2014(1)	2015(1)	2016(1)	2017(1)	
					Governmental Activities:
$ 151,272,146	$ 151,272,146	$ 151,272,146	$151,272,146	$ 151,272,146	Land
249,027,691	348,961,476	375,365,117	259,430,397	304,497,766	Construction in Progress
1,556,451,213	1,565,913,394	1,575,022,469	1,737,879,876	1,756,409,708	Buildings and Other Improvements
433,353,747	410,340,753	436,670,061	476,646,593	572,817,206	Machinery and Equipment
1,621,031,151	1,627,883,826	1,668,413,246	1,692,298,834	1,698,548,667	Infrastructure
4,011,135,948	4,104,371,595	4,206,743,039	$4,317,527,846	4,483,545,493	Total Governmental Activities
					Business-type Activities:
-	-	-	-	990,911	Land
-	-	-	-	72,432,970	Construction in Progress
-	-	-	-	29,094,000	Intangible Assets
667,848,715	670,331,823	671,996,154	686,383,413	686,443,133	Buildings and Other Improvements
241,930,468	245,986,047	266,694,142	281,783,244	282,171,809	Machinery and Equipment
909,779,183	916,317,870	938,690,296	968,166,657	1,071,132,823	Total Business-type Activities
					Primary Government:
151,272,146	151,272,146	151,272,146	151,272,146	$152,263,057	Land
249,027,691	348,961,476	375,365,117	259,430,397	376,930,736	Construction in Progress
-	-	-	-	29,094,000	Intangible Assets
2,224,299,928	2,236,245,217	2,247,018,624	2,424,263,289	2,442,852,841	Buildings and Other Improvements
675,284,215	656,326,800	703,364,203	758,429,837	854,989,015	Machinery and Equipment
1,621,031,151	1,627,883,826	1,668,413,245	1,692,298,834	1,698,548,667	Infrastructure
$ 4,920,915,131	$ 5,020,689,465	$ 5,145,433,335	$ 5,285,694,503	$ 5,554,678,316	Total Primary Government

SEAL OF COOK COUNTY
ILLINOIS
JANUARY 1831

COOK COUNTY
ILLINOIS

2017

Toni Preckwinkle
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Cook County
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Luis Arroyo Jr
Timothy O. Schneider
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Deborah Sims
Dennis Deer
Larry Suffredin
Jeffrey R. Tobolski

John P. Daley
Chairman of Committee on Finance

Ammar Rizki
Chief Financial Officer

Lawrence L. Wilson, CPA
Comptroller

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SET TARGETS · ACHIEVE RESULTS