

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

	(as restated) 2009⁽²⁾	2010	2011	2012⁽³⁾	2013⁽⁴⁾
Governmental activities					
Net investment in capital assets	\$ (391,615,442)	\$ (443,373,048)	\$ 705,745,616	\$ 629,402,738	\$ 69,920,580
Restricted for:					
Debt Service	404,638,013	375,980,376	497,229,408	418,844,518	405,841,487
Other restricted amounts	-	126,315,685	530,172,146	511,255,153	495,674,062
Unrestricted (deficit)	(1,752,979,898)	(2,354,180,328)	(4,743,843,186)	(5,115,090,341)	(5,258,672,104)
Subtotal governmental activities net assets (deficit)	(1,739,957,327)	(2,295,257,315)	(3,010,696,016)	(3,555,587,932)	(4,287,235,975)
Business-type activities					
Net investment in capital assets	491,875,750	473,396,052	456,161,524	440,623,431	426,355,232
Restricted for:					
Other restricted amounts	4,662,371	6,478,666	1,058,593	730,566	6,187,511
Unrestricted (deficit)	249,760,599	247,245,527	168,148,133	95,131,365	36,299,447
Subtotal business-type activities net assets	746,298,720	727,120,245	625,368,250	536,485,362	468,842,190
Primary government					
Net investment in capital assets	100,260,308	30,023,004	261,857,459	154,595,080	98,836,642
Restricted for:					
Debt Service	404,638,013	375,980,376	497,229,408	418,844,518	405,841,487
Other restricted amounts	4,662,371	132,794,351	531,230,739	511,985,719	501,861,573
Unrestricted (deficit)	(1,503,219,299)	(2,106,934,801)	(3,675,645,372)	(4,104,527,887)	(4,824,933,487)
Total primary government net position	<u>\$ (993,658,607)</u>	<u>\$ (1,568,137,070)</u>	<u>\$ (2,385,327,766)</u>	<u>\$ (3,019,102,570)</u>	<u>\$ (3,818,393,785)</u>

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