

**COOK COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2018**

**Annuity and Benefit Fund -**

CCHHS - Property tax levies for pension and OPEB contributions	-	64,178,733
	-	64,178,733

**Nonmajor Governmental Funds -**

Debt Service Fund - Series 2012D debt service	-	6,255,203
General Fund - overhead and other indirect costs	-	11,455,014
General Fund - operating budget transfers	7,577,329	-
	7,577,329	17,710,217

**Proprietary Funds -**

General Fund - pension contributions	111,886,631	-
General Fund - contributed services	36,744,063	-
General Fund - medical claims reimbursement	2,889,816	-
Annuity and Benefit Fund - pension and OPEB contributions	64,178,733	-
	215,699,243	-

**Total all funds**

<b>\$ 258,821,486</b>	<b>\$ 258,821,486</b>
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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, 2018. 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.

<b>Interfund Receivables and Payables</b>	<b>Receivable</b>	<b>Payable</b>
<b>November 30, 2018</b>	<b>Fund</b>	<b>Fund</b>
<b>General Fund</b>	<b>(Due from)</b>	<b>(Due to)</b>
General Fund - Enterprise Funds - CCHHS	\$ 43,455	\$ -
General Fund - Agency Funds - County Treasurer	-	15,066
General Fund - Capital Projects	36,000,000	-
General Fund - Nonmajor Special Revenue Funds	41,742,612	-
	77,786,067	15,066
<b>Capital Projects Fund</b>		
Capital Projects - General Fund	-	36,000,000
	-	36,000,000
<b>Debt Service Fund</b>		
Debt Service Fund - Agency Fund - County Treasurer	-	10,938,166
	-	10,938,166
<b>Nonmajor Governmental Funds</b>		
Nonmajor Special Revenue Funds - General Fund		41,742,612
Nonmajor Special Revenue Funds - Agency Fund - County Treasurer	-	7,078
	-	41,749,690