

Exhibit 5
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2018

	General	Annuity and Benefit	Capital Projects	Debt Service
REVENUES:				
Taxes -				
Property	\$ 165,210,265	\$ 152,504,852	\$ 18,290,739	\$ 276,275,998
Nonproperty	1,370,573,781	48,818,170	-	-
Fees and licenses	208,696,599	-	-	-
Intergovernmental grants and reimbursements -				
Federal government	-	-	-	12,125,433
State of Illinois	51,722,511	-	-	-
Other governments	1,523,333	-	-	-
Investment income	5,441,311	18,668	1,468,308	3,651,905
Miscellaneous	31,540,849	-	318,773	-
Total revenues	<u>1,834,708,649</u>	<u>201,341,690</u>	<u>20,077,820</u>	<u>292,053,336</u>
EXPENDITURES:				
Current -				
Government management and supporting services	407,696,708	59,707,033	-	-
Corrections	418,916,136	22,878,782	-	-
Courts	714,791,693	40,353,342	-	-
Control of environment	1,959,819	150,879	-	-
Assessment and collection of taxes	32,017,711	2,619,813	-	-
Election	9,665,427	2,825,557	-	-
Economic and human development	2,306,806	6,144,901	-	-
Transportation	512,446	2,482,650	-	-
Health	-	-	-	-
Capital outlay	-	-	153,582,651	-
Debt service -				
Principal	-	-	-	307,875,000
Interest	-	-	749,911	163,455,106
Bond issuance costs	-	-	-	1,916,199
Total expenditures	<u>1,587,866,746</u>	<u>137,162,957</u>	<u>154,332,562</u>	<u>473,246,305</u>
Revenues over (under) expenditures	<u>246,841,903</u>	<u>64,178,733</u>	<u>(134,254,742)</u>	<u>(181,192,969)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	12,322,890	-	4,280,846	18,941,178
Transfers out	(171,783,814)	(64,178,733)	-	(5,148,722)
Payment to refunded bond escrow agent	-	-	-	(110,094,353)
Note issuance	-	-	164,140,000	-
Refunding bond issuance	-	-	-	257,450,000
Premium on refunding bonds	-	-	-	24,883,685
Total other financing sources (uses)	<u>(159,460,924)</u>	<u>(64,178,733)</u>	<u>168,420,846</u>	<u>186,031,788</u>
Net change in fund balance	87,380,979	-	34,166,104	4,838,819
FUND BALANCE - Beginning	<u>265,436,431</u>	<u>-</u>	<u>(48,611,430)</u>	<u>104,362,918</u>
FUND BALANCE (DEFICIT) - Ending	<u>\$ 352,817,410</u>	<u>\$ -</u>	<u>\$ (14,445,326)</u>	<u>\$ 109,201,737</u>

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