

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

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

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