

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

**F. Categories of Fund Balance**

At November 30, 2018, the County's fund balances were classified as follows:

Restricted purpose:	Nonmajor Special Revenue					Total
	General	Capital Projects	Debt Service	Funds		
Grant funded loan program	\$ -	\$ -	\$ -	\$ 10,672,739	\$ 10,672,739	
Grant funded inventory		-	-	6,370,410	6,370,410	
Transportation	-	-	-	90,063,123	90,063,123	
Debt service	-	-	109,201,737		109,201,737	
Government management and supporting services	-	-	-	21,753,984	21,753,984	
Corrections	-	-	-	5,105,595	5,105,595	
Courts	-	-	-	3,439,031	3,439,031	
Control of environment	-	-	-	1,606,170	1,606,170	
Assessment and collection of taxes	-	-	-	16,819,462	16,819,462	
Election	-	-	-	683,902	683,902	
Economic and human development	-	-	-	14,182,520	14,182,520	
	-	-	109,201,737	170,696,936	279,898,673	
Committed purpose:						
Health	-	-	-	15,152,657	15,152,657	
Assigned purpose:						
Pension contributions	50,000,000	-	-	-	50,000,000	
Special projects	7,695,617	-	-	-	7,695,617	
	57,695,617	-	-	-	57,695,617	
Unassigned	295,121,793	(14,445,326)		(26,924,942)	253,751,525	
Total fund balances	\$ 352,817,410	\$ (14,445,326)	\$ 109,201,737	\$ 158,924,651	\$ 606,498,472	

**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, 2018, 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 \$20,000,000 per claim.