

Schedule S-2
COOK COUNTY, ILLINOIS
CHANGES IN NET POSITION
LAST TEN YEARS (accrual basis of accounting)⁽²⁾

	(as restated)					
	2009(4)	2010	2011	2012	2013	2014
Expenses						
Governmental activities:						
Government Management and Supporting Services	\$ 272,598,219	\$ 406,698,655	\$ 325,648,991	\$ 379,060,453	\$ 368,606,745	\$ 537,521,092
Corrections	458,795,803	508,085,565	479,369,057	506,890,286	564,705,732	526,268,868
Courts	1,056,538,521	1,125,526,754	1,198,546,791	1,138,149,938	1,238,311,243	1,163,608,205
Control of Environment	75,038,758	63,133,317	7,323,018	9,328,464	8,700,199	7,105,585
Assessment and Collection of Taxes	62,368,182	80,110,320	73,641,349	98,495,112	77,511,477	82,994,749
Election	33,359,790	59,842,371	26,436,796	62,377,895	37,174,254	54,236,619
Economic and Human Development	34,411,559	56,704,888	52,896,753	61,194,276	60,611,609	31,624,946
Transportation	88,559,442	80,690,244	63,030,806	63,739,422	60,915,338	55,980,149
Claims Expense, net of actuarial adjustments ⁽³⁾	-	-	-	-	-	-
Interest and other charges	158,864,628	156,114,811	155,314,685	172,275,279	174,193,391	166,306,720
Total governmental activities expenses	<u>2,240,534,902</u>	<u>2,536,906,925</u>	<u>2,382,208,246</u>	<u>2,491,511,125</u>	<u>2,590,729,988</u>	<u>2,625,646,933</u>
Business-type activities:						
Health Facilities	1,011,269,673	1,058,608,731	1,029,903,672	983,461,097	1,103,868,540	1,478,272,357
Total business-type activities	<u>1,011,269,673</u>	<u>1,058,608,731</u>	<u>1,029,903,672</u>	<u>983,461,097</u>	<u>1,103,868,540</u>	<u>1,478,272,357</u>
Total primary government expenses	<u>\$ 3,251,804,575</u>	<u>\$ 3,595,515,656</u>	<u>\$ 3,412,111,918</u>	<u>\$ 3,474,972,222</u>	<u>\$ 3,694,598,528</u>	<u>\$ 4,103,919,290</u>
Program Revenues						
Governmental activities:						
Charges for services	\$ 322,381,580	\$ 357,282,148	\$ 328,241,595	\$ 341,877,411	\$ 343,589,029	\$ 317,996,588
Operating grants and contributions	132,366,211	136,050,245	162,658,167	182,512,018	156,286,555	167,443,592
Capital grants and contributions	40,821,147	11,635,345	110,992,118	86,295,642	86,807,110	93,359,804
Total governmental activities program revenues	<u>495,568,938</u>	<u>504,967,738</u>	<u>601,891,880</u>	<u>610,685,071</u>	<u>586,682,694</u>	<u>578,799,984</u>
Business-type activities:						
Charges for services	599,532,031	545,754,172	534,604,567	536,177,313	676,183,970	1,246,467,560
Operating grants and contributions	30,010,044	35,740,592	22,805,816	29,452,590	33,276,391	18,152,738
Total business-type activities program revenues	<u>629,542,075</u>	<u>581,494,764</u>	<u>557,410,383</u>	<u>565,629,903</u>	<u>709,460,361</u>	<u>1,264,620,298</u>
Total primary government program revenues	<u>\$ 1,125,111,013</u>	<u>\$ 1,086,462,502</u>	<u>\$ 1,159,302,263</u>	<u>\$ 1,176,314,974</u>	<u>\$ 1,296,143,055</u>	<u>\$ 1,843,420,282</u>
Net (expense) / revenue: ⁽¹⁾						
Governmental activities	\$ (2,031,939,187)	\$ (2,031,939,187)	\$ (1,780,316,366)	\$ (1,880,826,054)	\$ (2,004,047,294)	\$ (2,046,846,949)
Business-type activities	<u>(477,113,967)</u>	<u>(477,113,967)</u>	<u>(472,493,289)</u>	<u>(417,831,194)</u>	<u>(394,408,179)</u>	<u>(213,652,059)</u>
Total primary government net expenses	<u>(2,509,053,154)</u>	<u>(2,509,053,154)</u>	<u>(2,252,809,655)</u>	<u>(2,298,657,248)</u>	<u>(2,398,455,473)</u>	<u>(2,260,499,008)</u>
General Revenues and Other Changes in Net Position						
Governmental activities:						
Property taxes	616,348,217	624,055,797	620,770,066	638,594,591	618,477,136	676,813,774
Nonproperty taxes	902,630,352	904,095,249	786,820,276	754,811,599	707,254,549	746,408,880
Miscellaneous revenue	17,590,862	19,204,903	35,095,310	21,758,573	26,168,319	21,565,712
Investment income	2,647,797	683,279	3,895,584	(20,434)	895,230	1,233,088
Gain / (Loss) on sale of capital assets, net	(505,552)	(73,840)	-	-	-	-
Transfers	(63,153,648)	(60,117,535)	(97,062,697)	(62,232,018)	(58,536,753)	(59,641,813)
Transfers - Contributed capital	(23,354,239)	(11,208,654)	(16,658,986)	(16,978,173)	(21,859,230)	(6,538,685)
Subtotal governmental activities	<u>1,452,203,789</u>	<u>1,476,639,199</u>	<u>1,332,859,553</u>	<u>1,335,934,138</u>	<u>1,272,399,251</u>	<u>1,379,840,956</u>
Business-type activities:						
Property taxes	138,561,251	130,856,985	114,244,985	79,629,731	73,128,663	37,346,269
Nonproperty taxes	314,407,478	255,712,445	142,751,736	170,070,657	173,215,378	132,314,773
Investment income	62,155	39,874	22,890	37,727	24,983	16,428
Gain / (Loss) on sale of capital assets, net	-	-	-	-	-	-
Transfers	63,153,648	60,117,535	97,062,697	62,232,018	58,536,753	59,641,813
Contributed capital	23,354,239	11,208,654	16,658,986	16,978,173	21,859,230	6,538,685
Subtotal business-type activities	<u>539,538,771</u>	<u>457,935,493</u>	<u>370,741,294</u>	<u>328,948,306</u>	<u>326,765,007</u>	<u>235,857,968</u>
Total primary government	<u>\$ 1,991,742,560</u>	<u>\$ 1,934,574,692</u>	<u>\$ 1,703,600,847</u>	<u>\$ 1,664,882,444</u>	<u>\$ 1,599,164,258</u>	<u>\$ 1,615,698,924</u>
Changes in Net Position						
Government activities	\$ (579,735,398)	\$ (555,299,988)	\$ (447,456,813)	\$ (544,891,916)	\$ (731,648,043)	\$ (667,005,993)
Business-type activities	<u>62,424,804</u>	<u>(19,178,474)</u>	<u>(101,751,995)</u>	<u>(88,882,888)</u>	<u>(67,643,172)</u>	<u>22,205,909</u>
Total primary government	<u>\$ (517,310,594)</u>	<u>\$ (574,478,462)</u>	<u>\$ (549,208,808)</u>	<u>\$ (633,774,804)</u>	<u>\$ (799,291,215)</u>	<u>\$ (644,800,084)</u>

Note:

- (1) Net (expense) / revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program is supported with its own fee and program-specific grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses indicate that expenses were greater than program revenues and therefore general revenues were needed to finance that function or program. Numbers without parentheses mean that program revenues were more than sufficient to cover expenses.
- (2) GASB Statement 34 was implemented in FY2002.
- (3) In fiscal year, 2008, Claims Expense is in the General Fund and thus a separate line item. In fiscal year 2009, as the appropriation was approved by the County Board, the Claims Expenses in the General Fund are to be off-set by charging the other County funds. The charges to the other County Funds were then reported as offsets to expenditures in the Self Insurance Account and expenditures of the fund charged.
- (4) 2009 numbers have been restated due to a prior period

Data Source:

Audited Financial Statements