

**Cook County, Illinois**  
**Management's Discussion and Analysis**  
**Year Ended November 30, 2018, continued**

Cook County, Illinois Revenues, Expenses and Changes in Net Position For the fiscal year ending November 30 (in millions)						
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>Program Revenues:</b>						
Licenses, Fees & Charges for Services	\$ 276.0	\$ 290.9	\$ 2,549.5	\$ 1,556.0	\$ 2,825.5	\$ 1,846.9
Operating Grants and Contributions	143.8	147.1	12.7	15.4	156.5	162.5
Capital Grants and Contributions	104.2	55.8	-	-	104.2	55.8
<b>Total Program Revenues:</b>	<b>524.0</b>	<b>493.8</b>	<b>2,562.2</b>	<b>1,571.4</b>	<b>3,086.2</b>	<b>2,065.2</b>
<b>Tax Revenues:</b>						
Property Taxes	697.5	678.8	63.9	82.3	761.4	761.1
Personal Property Replacement Tax	48.8	50.4	-	-	48.8	50.4
County Sales Tax	850.1	810.6	-	-	850.1	810.6
County Use Tax	85.3	79.7	-	-	85.3	79.7
State Income Tax	13.1	12.2	-	-	13.1	12.2
Illinois Gaming Tax	8.8	8.6	-	-	8.8	8.6
Alcoholic Beverage Tax	38.2	37.2	-	-	38.2	37.2
Gasoline Tax	96.3	96.3	-	-	96.3	96.3
Cigarette Tax	114.9	119.8	-	3.3	114.9	123.1
Amusement Tax	38.7	41.1	-	-	38.7	41.1
Hotel accommodations tax	36.0	33.0	-	-	36.0	33.0
Non Retailer Transaction Use Tax	15.7	18.2	-	-	15.7	18.2
Parking Lot & Garage Operations Tax	50.6	48.9	-	-	50.6	48.9
Road Taxes	-	48.7	-	-	-	48.7
Other Non-property Taxes	24.6	67.5	4.3	16.7	28.9	84.2
<b>Total Tax Revenues:</b>	<b>2,118.6</b>	<b>2,151.0</b>	<b>68.2</b>	<b>102.3</b>	<b>2,186.8</b>	<b>2,253.3</b>
<b>Other General Revenues:</b>						
Miscellaneous Revenue	48.6	62.2	-	-	48.6	62.2
Investment Income	12.3	3.3	0.4	0.1	12.7	3.4
<b>Total Other General Revenues:</b>	<b>60.9</b>	<b>65.5</b>	<b>0.4</b>	<b>0.1</b>	<b>61.3</b>	<b>65.6</b>
<b>Total Revenues:</b>	<b>\$ 2,703.5</b>	<b>\$ 2,710.3</b>	<b>\$ 2,630.8</b>	<b>\$ 1,673.8</b>	<b>\$ 5,334.3</b>	<b>\$ 4,384.1</b>
<b>Expenses:</b>						
Government management and supporting services	\$ 610.6	\$ 726.1	\$ -	\$ -	\$ 610.6	\$ 726.1
Corrections	463.8	586.9	-	-	463.8	586.9
Courts	815.0	954.2	-	-	815.0	954.2
Control of environment	3.9	5.4	-	-	3.9	5.4
Assessment and collection of taxes	48.6	61.6	-	-	48.6	61.6
Elections	70.8	42.7	-	-	70.8	42.7
Economic and human development	53.6	93.9	-	-	53.6	93.9
Transportation	119.8	130.3	-	-	119.8	130.3
Interest and other charges	155.0	149.7	-	-	155.0	149.7
Cook County Health and Hospitals System	-	-	2,893.0	2,077.5	2,893.0	2,077.5
<b>Total Expenses:</b>	<b>2,341.1</b>	<b>2,750.8</b>	<b>2,893.0</b>	<b>2,077.5</b>	<b>5,234.1</b>	<b>4,828.3</b>
<b>Change in net position before transfers</b>	<b>362.4</b>	<b>(40.6)</b>	<b>(262.2)</b>	<b>(403.7)</b>	<b>100.2</b>	<b>(444.2)</b>
<b>Transfers - Contributed Capital</b>	<b>(71.6)</b>	<b>(68.7)</b>	<b>71.6</b>	<b>68.7</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>	<b>(215.7)</b>	<b>(189.5)</b>	<b>215.7</b>	<b>189.5</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>75.1</b>	<b>(298.8)</b>	<b>25.1</b>	<b>(145.5)</b>	<b>100.2</b>	<b>(444.3)</b>
<b>Net position (deficit) - beginning, as restated</b>	<b>(11,872.8)</b>	<b>(11,280.7)</b>	<b>(4,787.1)</b>	<b>(3,995.1)</b>	<b>(16,659.9)</b>	<b>(15,275.8)</b>
<b>Net position (deficit) - ending</b>	<b>\$ (11,797.7)</b>	<b>\$ (11,579.5)</b>	<b>\$ (4,762.0)</b>	<b>\$ (4,140.6)</b>	<b>\$ (16,559.7)</b>	<b>\$ (15,720.1)</b>

The balances reported above for FY2017 were not restated for the implementations of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which was implemented during FY2018.