

Exhibit 12
COOK COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
November 30, 2018

	Component Units		
	Forest Preserve District	Emergency Telephone Systems	Total Component Units
ASSETS:			
Cash and investments	\$ 277,757,634	\$ 3,964,266	\$ 281,721,900
Restricted investments	11,257,199	-	11,257,199
Accounts receivable:			
Intergovernmental/grants	2,689,005	575,113	3,264,118
Due from others	-	1,493,382	1,493,382
Tax levy	68,065,040	-	68,065,040
Other receivables	26,343,088	-	26,343,088
Inventory and prepaid items	1,177,000	-	1,177,000
Capital assets, not being depreciated	248,512,279	-	248,512,279
Capital assets, net of accumulated depreciation	395,782,251	3,593,165	399,375,416
Total assets	<u>1,031,583,496</u>	<u>9,625,926</u>	<u>1,041,209,422</u>
DEFERRED OUTFLOWS of RESOURCES:			
Pension related amounts	6,960,961	-	6,960,961
Unamortized loss on refunding	489,259	-	489,259
Total deferred outflows	<u>7,450,220</u>	<u>-</u>	<u>7,450,220</u>
Total assets and deferred outflows	<u>\$ 1,039,033,716</u>	<u>\$ 9,625,926</u>	<u>\$ 1,048,659,642</u>
LIABILITIES:			
Accounts payable	\$ 11,041,674	\$ 554,363	\$ 11,596,037
Accrued salaries payable	5,355,541	1,366,455	6,721,996
Unearned revenue	22,794,250	-	22,794,250
Other liabilities	10,929,115	239,880	11,168,995
Long-term obligation, due within one year	10,034,127	-	10,034,127
Long-term obligation, due in more than one year	488,077,388	-	488,077,388
Total liabilities	<u>548,232,095</u>	<u>2,160,698</u>	<u>550,392,793</u>
DEFERRED INFLOWS of RESOURCES:			
Property taxes for subsequent year	67,864,009	-	67,864,009
Unamortized gain on refunding	804,689	-	804,689
Pension related amounts	34,282,540	-	34,282,540
Total deferred inflows of resources	<u>102,951,238</u>	<u>-</u>	<u>102,951,238</u>
NET POSITION:			
Net investment in capital assets	421,446,094	3,593,165	425,039,259
Restricted for:			
Emergency telephone services	-	3,872,063	3,872,063
Grants	2,306,387	-	2,306,387
Debt service	6,342,912	-	6,342,912
Capital projects	3,316,476	-	3,316,476
Working cash	13,518,810	-	13,518,810
Contributor programs	91,055,000	-	91,055,000
Unrestricted	(150,135,296)	-	(150,135,296)
Total net position	<u>\$ 387,850,383</u>	<u>\$ 7,465,228</u>	<u>\$ 395,315,611</u>

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