

Exhibit 1
COOK COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2018

	Primary Government				Total Component Units
	Governmental Activities	Business-type Activities	Adjustments	Total	
ASSETS					
Cash and investments	\$ 418,863,371	\$ 370,685,572	\$ -	\$ 789,548,943	\$ 292,979,099
Cash and investments with escrow agent	5,345,933	-	-	5,345,933	-
Taxes receivable	692,679,170	72,826,040	-	765,505,210	68,065,040
Other receivables	41,764,121	10,707,190	-	52,471,311	26,343,088
Internal balances	43,455	(43,455)	-	-	-
Due from other governments	326,586,711	-	-	326,586,711	4,757,500
Due from State - CountyCare	-	14,583,540	-	14,583,540	-
Capitation receivable	-	51,114,675	-	51,114,675	-
Patient accounts - Net of allowances for uncollectible accounts - \$262,197,067	-	98,122,379	-	98,122,379	-
Third party settlements	-	15,072,056	-	15,072,056	-
Inventories and property held for resale	20,528,067	9,689,957	-	30,218,024	1,177,000
Loans receivable, net of allowance of \$114,450,197	18,327,884	-	-	18,327,884	-
Prepaid insurance	135,924	-	-	135,924	-
Cash and investments with trustees	67,299,066	-	-	67,299,066	-
Refundable deposit	-	57,000,000	-	57,000,000	-
Capital assets not being depreciated	374,233,353	29,718,660	-	403,952,013	248,512,279
Capital assets, net of accumulated depreciation	1,351,498,846	498,360,962	-	1,849,859,808	399,375,416
Total Assets	3,317,305,901	1,227,837,576	-	4,545,143,477	1,041,209,422
DEFERRED OUTFLOWS OF RESOURCES:					
Unamortized loss on refunding	22,788,072	-	-	22,788,072	489,259
Pension related amounts	781,101,376	343,851,490	-	1,124,952,866	6,960,961
OPEB related amounts	26,282,895	28,613,489	-	54,896,384	-
Total Deferred Outflows	830,172,343	372,464,979	-	1,202,637,322	7,450,220
LIABILITIES					
Accounts payable	118,292,886	121,855,361	-	240,148,247	11,596,037
Accrued salaries payable	29,401,818	17,423,491	-	46,825,309	6,721,996
Unearned revenue	-	17,475,357	-	17,475,357	22,794,250
Claims payable - CountyCare	-	501,560,288	-	501,560,288	-
Third party settlements	-	-	-	-	-
Contribution payable to Plan	145,062,833	66,386,418	-	211,449,251	-
Other liabilities	22,044,840	946,005	-	22,990,845	11,168,995
Due to State of Illinois	-	33,406,703	-	33,406,703	-
Accrued interest	7,417,154	-	-	7,417,154	-
Noncurrent liabilities:					
Due within one year	266,803,482	48,564,264	-	315,367,746	10,034,127
Due in more than one year	13,829,047,168	4,797,626,621	-	18,626,673,789	488,077,388
Total Liabilities	14,418,070,181	5,605,244,508	-	20,023,314,689	550,392,793
DEFERRED INFLOWS OF RESOURCES:					
Property taxes for subsequent year	-	-	-	-	67,864,009
Pension related amounts	1,434,395,685	726,214,933	-	2,160,610,618	34,282,540
OPEB related amounts	89,103,767	30,892,720	-	119,996,487	-
Unamortized gain on refunding	3,558,542	-	-	3,558,542	804,689
Total Deferred Inflows	1,527,057,994	757,107,653	-	2,284,165,647	102,951,238
NET POSITION (DEFICIT)					
Net investment in capital assets	(325,778,550)	528,079,622	(582,422,714)	(380,121,642)	425,039,259
Restricted for:					
Emergency telephone services	-	-	-	-	3,872,063
Grants	-	-	-	-	2,306,387
Debt service	150,872,942	-	-	150,872,942	6,342,912
Capital projects	48,703,545	-	-	48,703,545	3,316,476
Health and patient care	-	418,908	-	418,908	-
Government management and supporting service	30,921,014	-	-	30,921,014	-
Grant funded loan program	10,672,739	-	-	10,672,739	-
Grant funded inventory	6,370,410	-	-	6,370,410	-
Transportation	27,658,938	-	-	27,658,938	-
Corrections	7,902,113	-	-	7,902,113	-
Courts	29,367,609	-	-	29,367,609	-
Control of environment	2,216,499	-	-	2,216,499	-
Assessment and collection of taxes	16,819,462	-	-	16,819,462	-
Election	42,593,771	-	-	42,593,771	-
Economic and human development	28,504,203	-	-	28,504,203	-
Working cash	-	-	-	-	13,518,810
Contribution programs	-	-	-	-	91,055,000
Unrestricted (deficit)	(11,874,474,626)	(5,290,548,136)	582,422,714	(16,582,600,048)	(150,135,296)
Total Net Position (Deficit)	\$ (11,797,649,931)	\$ (4,762,049,606)	\$ -	\$ (16,559,699,537)	\$ 395,315,611

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