

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Seven Month Period Ended June 30, 2021



Bureau of Finance

Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



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July 30, 2021

The Honorable President and Members of the
Cook County Board of Commissioners

Attached is an Analysis of Revenues and Expenses Report for the seven-month period ended June 30, 2021, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

The Analysis of Revenues and Expenses Report includes the following seven individual tables:

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Comparative Sales Tax Revenues 2007 thru 2020 and 2021
Table - 7	Grants Receivable Revenues 2017 thru 2021

We would be pleased to answer any questions that you may have regarding this report.

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year -to Date Revenues, Expenses and Encumbrances
Thru Period 7 as of June 30, 2021

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
General Fund								
Revenues	\$1,041.3	\$1,056.1	\$14.8	1.4		\$1,056.1	\$14.8	1.4
Expenses	\$1,092.4	\$968.1	\$124.3	11.4	\$33.4	\$1,001.5	\$90.9	8.3
Net Results	(\$51.1)	\$88.0	\$139.1		\$33.4	\$54.6	\$105.7	
Health Fund								
Revenues	\$1,915.7	\$1,995.7	\$80.0	4.2		\$1,995.7	\$80.0	4.2
Expenses	\$1,959.1	\$2,062.3	(\$103.2)	(5.3)	\$100.5	\$2,162.8	(\$203.7)	(10.4)
Net Results	(\$43.3)	(\$66.6)	(\$23.3)		\$100.5	(\$167.1)	(\$123.8)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of June 30, 2021, the General fund net results were positive \$88.0 million, \$139.1 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$105.7 million **favorable** to budget.

Revenues were \$14.8 million or 1.4% **favorable** to budget, with Sales tax receipts lower than forecasted. There was an improvement across some revenue categories versus budget in June 2021, led by enforcement initiatives across number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Use Tax, Alcoholic Beverage Tax, Transactions Use & State and Other Reimbursements / Transfers, thereby offsetting reductions in Sales Tax, Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, Cannabis Tax, Sheriff fees and in other areas.

Expenditures of \$968.1 million were \$124.3 million or 11.4% **favorable** to the year-to-date budget before factoring in encumbrances of \$33.4 million, which resulted in a positive variance of \$90.9 million or 8.3% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments for services and payments to be rendered over the course of the year.

Within the Health Fund, revenues were \$80.0 million or 4.2% **favorable** to budget. Expenditures of \$2.062 billion are \$103.2 million or 5.3% **unfavorable** to budget before factoring in encumbrances. When including encumbrances, net results were \$203.7 million or 10.4% **unfavorable** to budget. The large negative variance is due in large part to current CountyCare payments made through June.

State Revenues Update

Through June 30, 2021, the State of Illinois owes the County \$200.6 million. That includes:

General Fund	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total</u>
(\$ in millions)					
AOIC	\$ -	\$ -	\$ -	\$ 6.4	\$ 6.4
Rent	-	-	-	0.6	0.6
CCP_State Direct grants	-	0.4	2.3	33.7	36.4
CCP_Federal pass - through grants	-	0.4	16.6	16.9	33.9
Total - General Fund	-	0.8	18.9	57.6	77.3
Health Fund	-	-	-	107.8	107.8
CCH_State Direct grants	1.2	-	10.7	2.1	14.0
CCH_Federal pass - through grants	-	0.3	0.3	0.9	1.5
Total Health Fund	1.2	0.3	11.0	110.8	123.3
Total General & Health Fund	\$ 1.2	\$ 1.1	\$ 29.9	\$ 168.4	\$ 200.6

The FY2021 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through June 30, 2021, which is used to pay the salaries of probation officers and administrative staff working in adult, social service, juvenile and JTDC probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of June 30, 2021, the State AOIC past due amount was \$6.4 million.¹

The federal pass-through grants amount reflects funding to be received from the State, including the Illinois Emergency Management Agency (IEMA) for costs incurred by the County under its grant program.²

As of June 30, 2021, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$107.8 million³. CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In June and July 2021, the State AOIC reimbursed the County in the amount of \$13.9 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months of January 2021 through April 2021. The remaining amount owed for 2021 is \$6.4 million.

² In June and July 2021, the County received a total of \$20.2 million related to Federal pass – through grants. Most of the revenues received was for the Department of Emergency Management & Regional Security, FEMA Public Assistance, State’s Attorney Office, Sheriff, OCJ, DOTH, Election Cares Act, CCH, Public Health Grants and others. As of June 30, 2021, the total grants past due amount owed to the County was \$118.3 million. *See Table – 7 (page 16) for detail.*

As of June 2021, the State owes the County \$51.3 million in Federal pass-through grant receivable including \$1.6 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ In July 2021, CCH received a total of \$145.0 million in Medicaid Managed Care ACA capitation, Non-ACA PMPM and CountyCare directed payments.

Property Tax Levy

Property Tax Levy –In November 2020, the Cook County Board of Commissioners waived for two months the 1.5% per month late fee on all tax year 2020 property taxes, and the late fees will be waived for 2 months for the second installment, due later this year. The estimated impact of the delay is about \$16.9 million compared to last year collections through June.

			FY21 vs FY20 *	
	30-Jun-21	30-Jun-20	FY21 vs FY20 Over (Under)	% Change
General Fund	\$ 116,580,906	\$ 107,209,765		
Health Fund	43,304,151	35,797,729		
Total	\$ 159,885,057	\$ 143,007,494	\$ 16,877,563	11.80%

General Fund Revenues Fees

Treasurer – Total seven-month actual revenue of \$28.2 million was above budgeted revenue of \$21.3 million, resulting in a **favorable** variance of \$6.9 million or 32.19%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2020 through June 2021.

County Clerk – Total seven-month actual revenue of \$45.7 million was above budgeted revenue of \$28.5 million, resulting in a **favorable** variance of \$17.2 million or 60.33%. This continued increase in revenue is attributable to the increase in fee amounts charged under the new Predictable Fee Ordinance and recording fees related to strong housing market.

Clerk of the Circuit Court – Total seven-month actual revenue of \$36.9 million was above budgeted revenue of \$33.0 million, resulting in a **favorable** variance of \$3.9 million or 11.86% and is based on current collections.

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 6.9
County Clerk	17.2
Clerk of Circuit Court	3.9
County Use Tax	13.2
Alcoholic Beverage Tax	1.4
Non Retailer Transactions Use Tax & State	1.1
Other Reimbursements / Transfers	2.9
Total net favorable variances	\$ 46.6
	Unfavorable Variance (millions)
County Sales Tax	\$ (0.9)
Gas / Diesel Fuel Tax	(2.7)
Cigarette Tax	(3.4)
Hotel Accommodations Tax	(3.4)
Amusement Tax	(7.7)
Parking Lot & Garage Operations Tax	(7.0)
Cannabis Tax	(1.5)
Sheriff	(4.1)
Other revenue categories (net)	(1.1)
Net (unfavorable) variances	(31.8)
Total net favorable (unfavorable) variances	\$ 14.8

Sheriff – Total seven-month actual revenue of \$5.6 million was behind budgeted revenue of \$9.7 million, resulting in an **unfavorable** variance of \$4.1 million or 42.75%. The negative variance is due to the impact of extended COVID-19 restrictions on the Sheriff’s revenue activities.

Home Rule Taxes

The County Sales Tax - Revenue of \$439.5 million through June 30, 2021 was behind budgeted revenue of \$440.4 million and resulted in an **unfavorable** variance of \$0.9 million or negative 0.20%. Online sales tax collections began in January 2021, and these revenues were first received in April 2021. Through June 2021, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$6.7 million in revenue loss. The County experiences a 4-month lag between when revenue is collected from when the underlying transaction occurs. Therefore, June receipts represent underlying transactions that occurred in March of 2021. Sales tax revenue will likely end the year higher than budget as pent up demand, the relaxing of Covid -19 mitigation efforts, and stimulus checks are expected to have a favorable impact above and beyond what was anticipated in the original budget. **County Sales Tax contributions to Pension Fund through June 30, 2021 were \$196.0 million based on the IGA ⁴.** *For more current data, see Table-6 (Page 15).*

The County Use Tax - Revenue of \$53.0 million through June 30, 2021 was above budgeted revenue of \$39.8 million and resulted in a **favorable** variance of \$13.2 million or 33.09%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments. Sales are expected to slow in the coming months, though, due to supply chain issues.

The County Gas / Diesel Fuel Tax - Revenue of \$47.6 million through June 30, 2021 was behind budgeted revenue of \$50.3 million and resulted in an **unfavorable** variance of \$2.7 million or 5.39%. This negative variance is due to the impact of extended COVID-19 restrictions on travel and transportation earlier in the year.

The County Cigarette Tax - Revenue of \$51.6 million through June 30, 2021 was behind budgeted revenue of \$55.0 million, and resulted in an **unfavorable** variance of \$3.4 million, or 6.25%. The negative variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$4.9 million through June 30, 2021 was behind budgeted revenue of \$8.3 million and resulted in an **unfavorable** variance of \$3.4 million or 41.46%. The negative variance is due to the impact of extended COVID-19 restrictions on travel and tourism to our region earlier in the year.

The Alcoholic Beverage Tax - Revenue of \$20.9 million through June 30, 2021 was above budgeted revenue of \$19.5 million and resulted in a **favorable** variance of \$1.4 million or 7.23%. The positive variance is due to stronger than anticipated sales.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through June 30, 2021 was \$1.8 billion.

The County Amusement Tax - Revenue of \$6.8 million through June 30, 2021 was behind budgeted revenue of \$14.5 million and resulted in an **unfavorable** variance of \$7.7 million or 53.17%. The negative variance is due to the impact of extended COVID-19 restrictions earlier in the year and a delay in sales for ticketed events.

The Parking Lot & Garage Operation Tax - Revenue of \$16.5 million through June 30, 2021 was behind budgeted revenue of \$23.5 million and resulted in an **unfavorable** variance of \$7.0 million or 29.65%. The negative variance is due to the impact of extended COVID-19 restrictions earlier in the year.

The Non-Retailer Transactions Use Tax & State- Revenue of \$9.8 million through June 30, 2021 was above budgeted revenue of \$8.7 million and resulted in a **favorable** variance of \$1.1 million or 12.20%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments.

The Cannabis Tax –Revenue of \$5.8 million through June 30, 2021 was behind budgeted revenue of \$7.3 million and resulted in an **unfavorable** variance of \$1.5 million or 21.06%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total seven-month actual revenue of \$14.3 million was above budgeted revenue of \$11.4 million and resulted in a **favorable** variance of \$2.9 million or 25.27%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$11.1 million through 2nd quarter of 2021.

***Further detail is available in Table-1 of the appendices.**

General Fund Expenditures

Expenses of \$968.1 million were \$124.3 million or 11.4 percent favorable to budget before \$33.4 million in encumbrances. Combined expenditures and encumbrances of \$1.005 billion were \$90.9 million or 8.3% **favorable** to budget. Personnel expenses of \$640.5 million were less than the year-to-date budget by \$67.3 million. The favorable variance can be largely attributed to a \$41.7 million reimbursement of labor expenses provided to the Sheriff's and Medical Examiner's offices from the COVID-19 Relief Fund that occurred in January. Non-personnel expenditures of \$327.6 million were favorable to budget by \$57 million prior to encumbrances, and favorable by \$23.7 million after encumbrances.

⁵ Beginning on January 1, 2020, the State of Illinois introduced the Cannabis Regulation and Tax Act, which controlled legalization of Cannabis among adult users. The Cannabis Retailers' Occupation Act, which allows County and municipal governments to tax the sales of cannabis, went into effect July 1, 2020.

Conclusion:

In total, General Fund expenses were \$124.3 million or 11.4 percent favorable to budget prior to factoring in encumbrances.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget, accurately project revenues and expenses, and operate more efficiently.

***Further detail is available in Table-2 of the appendices.**

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$80.0 million or 4.2% through June 30, 2021. The positive variance in the Health System is driven primarily by timing of state payments of Managed Care PMPM payments and higher-than-budgeted membership. The positive variance in patient fees of \$18.9 million relates to improved collections and higher reimbursement rates.

Expenditures of \$2.062 billion were \$103.2 million or 5.3 percent **unfavorable** to budget before \$100.5 million in encumbrances. Nearly all the negative variance is in Health Plan Services (CountyCare), in the amount of \$169.3 million and represent claim payments.

Health Fund - Revenue

CCH Medicaid Expansion – Total seven-month actual Medicaid Expansion revenue of \$1.360 billion was above budgeted revenue of \$1.306 billion, resulting in a **favorable** variance of \$54.2 million or 4.15%. As of June 30, 2021, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program of (ICP), and other program revenue of approximately \$107.8 million which was received on July 2nd, 2021.

Patient Fee Revenue - Total seven-month actual Patient Fee revenue of \$364.5 million was above budgeted revenue of \$345.6 million

Revenue Center	Health Enterprise Fund favorable Variance (millions)
Medicaid Expansion - Managed Care	\$ 54.2
Patient Fees	18.9
Miscellaneous Revenue	3.0
Other revenue categories (net)	3.9
Net <i>favorable</i> variances	80.0
	Unfavorable Variance (millions)
Other revenue categories (net)	
Net (unfavorable) variances	0.0
Total net favorable (unfavorable) variances	\$ 80.0

and resulted in a **favorable** variance of \$18.9 million or 5.47%. This report includes \$126.4 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through June 30, 2021, Federal State Medicaid Programming Funding **DSH** actual revenue of \$111.4 million was above budgeted revenue of \$106.2 million and resulted in a **favorable** variance of \$5.2 million or 4.88%. The positive variance in DSH revenue was due a lower State IGT payment.

Miscellaneous Revenue – Total seven-month actual miscellaneous revenue of \$11.7 million was above budgeted revenue of \$8.7 million, resulting in a **favorable** variance of \$3.0 million or 34.25% primarily due to a Blue Cross Equity Quality Incentive Program payment of \$5.9 million.

Health Fund- Expenditures

Expenditures of \$2.062 billion were \$103.2 million or 5.3 percent **unfavorable** to budget before \$100.5 million in encumbrances, primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$2.162 billion were \$203.7 million or 10.4 percent unfavorable to 2021 budget as approved. The encumbrances (\$71.9 out of \$100.5 million) are current obligations entered by Health Plan Services for claims with most of the payments made in June and \$24.0 million are current encumbrances of Stroger Hospital.

***Further detail is available in Table-3 and Table-4 of the appendices.**

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Seven as of June 30, 2021								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<u>Special Purpose Funds</u>								
Revenues	\$628.0	\$686.5	\$58.5	9.3		\$686.5	\$58.5	9.3
Expenses	\$397.8	\$212.3	\$185.5	46.6	\$3.0	\$215.3	\$182.5	45.9
Net Results	\$230.2	\$474.2	\$244.0		\$3.0	\$471.2	\$241.0	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of June 30, 2021, revenues were \$686.5 million, \$58.5 million above budgeted revenue of \$628.0 million, resulting in a **favorable** variance of 9.3% to budget primarily due to the US Treasury payment of \$102.9 million in Emergency Rental Assistance program and \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA). Total expenditures were \$215.3 million after encumbrances. Total expenditures related to CARES Act Fund were \$137.4 million through June 30, 2021. Through June 30, 2021, revenues have exceeded expenditures and encumbrances by \$471.2 million on a modified cash basis. *See Table 5 for further details.*

CARES Act/ERA COVID-19 Programs

On April 24, 2020, Cook County received \$428.6 million from the U.S. Treasury pursuant to the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Under the CARES Act, units of local government with a population that exceeds 500,000 are eligible to receive funding. As of June 30, 2021, the County has spent or obligated 100% of its CARES Act allocation, with under \$18M remaining to be spent from its obligated funding.

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program. During May 2021, the County received \$30.1 million from the U.S. Treasury in partial distribution of its ERA 2 allocation. As of June 30, 2021, the County has spent or obligated \$41 million of its allocation. A report reflecting the monthly activity on the CARES Act and ERA funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

American Rescue Plan Act (ARPA)

On May 19, 2021, Cook County received \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill.

See Table 5 for further details.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Seven As of June 30, 2021

REVENUES	2021 Budget	June 30, 2021	June 30, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 223,415,718	\$123,884,016	\$ 116,580,906	(5.90%)	(\$7,303,110)
Property Tax Levy Timing Differential			416,585		416,585
Property Tax - Tax Increment Financing Surplus	23,525,945	19,165,953	18,984,065	(0.95%)	(181,888)
Fees					
County Treasurer	35,000,000	21,341,501	28,212,000	32.19%	6,870,499
County Clerk	47,918,500	28,510,000	45,709,000	60.33%	17,199,000
Building and Zoning	3,620,100	2,111,725	2,401,000	13.70%	289,275
Environment and Sustainability	4,795,000	1,360,550	2,708,000	99.04%	1,347,450
Liquor Licenses	425,000	401,000	192,000	(52.12%)	(209,000)
Clerk of Circuit Court	64,000,000	32,950,000	36,857,000	11.86%	3,907,000
Sheriff	15,809,882	9,696,200	5,551,000	(42.75%)	(4,145,200)
Public Guardian	2,000,000	1,075,500	1,652,000	53.60%	576,500
Public Administrator	1,395,600	964,882	728,000	(24.55%)	(236,882)
Fees and Licenses Board of Review	400,000	233,333	80,000	(65.71%)	(153,333)
County Assessor	49,000	22,798	124	(99.46%)	(22,674)
Highway Sale of Permits (Hauling & Construction)	850,000	459,998	1,314,000	185.65%	854,002
Medical Examiner	3,925,000	2,294,993	2,551,000	11.16%	256,007
Contract Compliance M/WBE Cert	40,000	20,595	30,100	46.15%	9,505
Total Fee Revenue	180,228,082	101,443,075	127,985,224	26.16%	26,542,149
Non-Property Taxes					
Home Rule County Sales Tax	830,214,301	440,434,543	439,563,707	(0.20%)	(870,836)
County Use Tax	70,100,000	39,821,242	52,997,000	33.09%	13,175,758
Off Track Betting Commission	1,000,000	585,000	677,000	15.73%	92,000
Illinois Gaming-Casino Tax	7,300,000	4,243,906	3,431,000	(19.15%)	(812,906)
Retail Sale of Motor Vehicles Tax	2,300,000	1,256,998	1,752,000	39.38%	495,002
Retailer's Occupation Tax	3,146,807	1,690,113	2,304,000	36.32%	613,887
Wheel Tax	4,800,000	3,110,905	530,000	(82.96%)	(2,580,905)
State Income Tax	12,623,600	7,873,869	11,205,000	42.31%	3,331,131
Alcoholic Beverage Tax	36,300,000	19,540,130	20,953,000	7.23%	1,412,870
Gas / Diesel Fuel Tax	87,000,000	50,262,136	47,553,000	(5.39%)	(2,709,136)
Cigarette Tax	96,500,000	54,980,517	51,543,000	(6.25%)	(3,437,517)
Other Tobacco and Consumable Products Tax	6,600,000	3,667,287	4,162,000	13.49%	494,713
Firearm and Firearm Ammunition Tax	1,200,000	740,741	1,023,000	38.10%	282,259
Hotel Accommodations Tax	19,500,000	8,285,998	4,851,000	(41.46%)	(3,434,998)
Gambling Machine Tax	3,500,000	120,000	203,000	69.17%	83,000
Video Gaming	550,000	327,000	277,000	(15.29%)	(50,000)
Non Retailer Transactions Use Tax & State	15,250,000	8,696,302	9,757,000	12.20%	1,060,698
Amusement Tax	24,265,000	14,566,857	6,821,000	(53.17%)	(7,745,857)
Parking Lot & Garage Operations Tax	43,000,000	23,518,463	16,545,000	(29.65%)	(6,973,463)
Sports Wagering Tax	3,575,000	2,085,417	2,850,000	36.66%	764,583
Cannabis Tax	13,905,067	7,295,196	5,759,000	(21.06%)	(1,536,196)
Total Non-Property Taxes	1,282,629,775	693,102,620	684,756,707	(1.20%)	(8,345,913)
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,334,125	31,694,906	31,416,539	(0.88%)	(278,367)
Salaries of State's Attorney	204,164	119,098	122,622	2.96%	3,524
Salaries of Public Defender	133,833	77,329	75,917	(1.83%)	(1,412)
FPD Reimbursements for Services	1,887,130	1,100,826	889,638	(19.18%)	(211,188)
Total Intergovernmental Revenues	56,559,252	32,992,159	32,504,716	(1.48%)	(487,443)
Investment Income					
Investment Income	1,000,000	583,333	17,812	(96.95%)	(565,521)
Miscellaneous Revenue					
Cable TV Franchise	1,175,000	518,400	419,957	(18.99%)	(98,443)
Real Estate and Rental Income	8,959,992	5,226,662	8,572,258	64.01%	3,345,596
Other Reimbursements / Transfers	27,889,548	11,400,000	14,280,880	25.27%	2,880,880
Total Miscellaneous Revenue	38,024,540	17,145,062	23,273,095	35.74%	6,128,033
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,118,772	8,235,950	6,811,747	(17.29%)	(1,424,203)
Other Financing Sources - Fund Balance	76,825,582	44,814,923	44,814,923	0.00%	0
Total Other Financing Sources	90,944,354	53,050,873	51,626,670	(2.68%)	(1,424,203)
Grand Total Corporate / Public Safety	\$ 1,896,327,666	\$ 1,041,367,091	\$ 1,056,145,780	1.42%	\$ 14,778,689
Note: County Sales Tax payment to Pension Fund Thru 6.30.2021 were \$196,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD General Fund Analysis of Expenses and Encumbrances
Thru Period 7 as of June 30, 2021

DEPT #	Control Officer	2021 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	234,827,071	131,537,507	121,122,141	10,415,366	7.9%	1,847,901	122,970,042	6.5%
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,721,838	1,047,103	934,474	112,629	10.8%	8,879	943,353	9.9%
1081	FIRST DISTRICT	400,000	217,056	202,186	14,870	6.9%	515	202,701	6.6%
1082	SECOND DISTRICT	400,000	220,677	205,998	14,679	6.7%	2,424	208,422	5.6%
1083	THIRD DISTRICT	400,000	220,393	181,380	39,013	17.7%	-	181,380	17.7%
1084	FOURTH DISTRICT	400,000	223,978	209,954	14,024	6.3%	1,749	211,703	5.5%
1085	FIFTH DISTRICT	470,000	259,327	239,060	20,267	7.8%	74	239,134	7.8%
1086	SIXTH DISTRICT	400,000	220,791	189,471	31,320	14.2%	7,857	197,328	10.6%
1087	SEVENTH DISTRICT	400,000	223,298	197,443	25,855	11.6%	3,266	200,709	10.1%
1088	EIGHTH DISTRICT	400,000	221,520	224,338	(2,818)	-1.3%	749	225,087	-1.6%
1089	NINTH DISTRICT	400,000	217,867	211,142	6,725	3.1%	-	211,142	3.1%
1090	TENTH DISTRICT	400,000	220,431	198,476	21,955	10.0%	301	198,777	9.8%
1091	ELEVENTH DISTRICT	450,000	247,025	148,594	98,431	39.8%	-	148,594	39.8%
1092	TWELFTH DISTRICT	400,000	221,133	199,645	21,488	9.7%	5,217	204,862	7.4%
1093	THIRTEENTH DISTRICT	400,000	220,791	200,659	20,132	9.1%	2,762	203,421	7.9%
1094	FOURTEENTH DISTRICT	400,000	223,423	195,849	27,574	12.3%	59	195,908	12.3%
1095	FIFTEENTH DISTRICT	400,000	223,723	209,350	14,373	6.4%	389	209,739	6.3%
1096	SIXTEENTH DISTRICT	400,000	215,867	203,869	11,998	5.6%	4,332	208,201	3.6%
1097	SEVENTEENTH DISTRICT	400,000	224,138	189,413	34,725	15.5%	-	189,413	15.5%
	COOK COUNTY BOARD OF COMISSIONERS	8,641,836	4,868,541	4,341,301	527,240	10.8%	38,573	4,379,874	10.0%
1040	COUNTY ASSESSOR	27,969,719	15,757,426	13,518,317	2,239,109	14.2%	93,934	13,612,251	13.6%
1050	BOARD OF REVIEW	14,063,600	7,827,439	7,469,766	357,673	4.6%	40,115	7,509,881	4.1%
1060	COUNTY TREASURER	767,603	427,030	326,327	100,703	23.6%	11,854	338,181	20.8%
1110	COUNTY CLERK	18,783,552	10,707,016	8,882,333	1,824,683	17.0%	25,073	8,907,406	16.8%
1250	STATE'S ATTORNEY	133,571,049	74,378,957	68,749,119	5,629,838	7.6%	155,215	68,904,334	7.4%
	SHERIFF	572,740,454	317,260,405	299,998,372	17,262,033	5.4%	1,552,420	301,550,792	5.0%
	CHIEF JUDGE	260,105,100	147,158,951	139,055,275	8,103,676	5.5%	1,415,804	140,471,079	4.5%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	99,356,779	56,269,819	51,062,527	5,207,292	9.3%	204,518	51,267,045	8.9%
1080	OFFICE OF INSPECTOR GENERAL	1,874,306	1,087,624	798,536	289,088	26.6%	4,158	802,694	26.2%
1390	PUBLIC ADMINISTRATOR	1,408,190	784,835	769,281	15,554	2.0%	2,424	771,705	1.7%
	FIXED CHARGES	522,218,405	324,304,176	252,001,047	72,303,129	22.3%	27,975,008	279,976,055	13.7%
	TOTAL	\$ 1,896,327,664	\$ 1,092,369,727	\$ 968,094,342	\$ 124,275,385	11.4%	\$ 33,366,997	\$ 1,001,461,339	8.3%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Seven As of June 30, 2021

REVENUES	2021 Budget	June 30, 2021		Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 122,704,917	\$ 68,039,876	\$ 43,304,151	(36.35%)	(\$24,735,725)
Property Tax Levy Timing Differential			22,180,000		22,180,000
Stroger Hospital -					
Medicare	174,196,757	93,029,489	72,466,402	(22.10%)	(20,563,087)
Public Assistance (Medicaid)	378,659,433	202,222,443	244,860,284	21.08%	42,637,841
Private Payors and Carriers	63,983,981	34,170,539	40,064,265	17.25%	5,893,726
Stroger Hospital - Sub Total	616,840,171	329,422,471	357,390,951	8.49%	27,968,480
Provident Hospital -					
Medicare	13,839,021	7,390,708	3,510,358	(52.50%)	(3,880,350)
Public Assistance (Medicaid)	12,089,703	6,456,485	3,250,822	(49.65%)	(3,205,663)
Private Payors and Carriers	4,354,784	2,325,665	350,116	(84.95%)	(1,975,549)
Provident Hospital - Sub Total	30,283,508	16,172,858	7,111,296	(56.03%)	(9,061,562)
Patient Fees (Medicare, Medicaid, Private & 3rd)	647,123,679	345,595,329	364,502,247	5.47%	18,906,918
CCH - Medicaid BIPA IGT	131,300,000	37,550,000	37,550,000	0.00%	0
Federal State Medicaid Programming Funding - DSH	177,190,608	106,238,623	111,418,006	4.88%	5,179,383
Medicaid Expansion - Managed Care					
Medicare	34,821,901	17,216,287	172,531	(99.00%)	(17,043,756)
Public Assistance (Medicaid)	2,185,581,343	1,289,345,029	1,360,627,029	5.53%	71,282,000
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,220,403,244	1,306,561,316	1,360,799,560	4.15%	54,238,244
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	42,968,745	44,175,111	2.81%	1,206,366
CCH - Total Fees	3,249,678,238	1,838,914,013	1,918,444,924	4.32%	79,530,911
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	11,000,000	6,416,667	11,233,333	75.06%	4,816,666
Public Health	4,000,000	2,333,333	513,666	(77.99%)	(1,819,667)
Miscellaneous Revenues - Sub	15,000,000	8,750,000	11,746,999	34.25%	2,996,999
TOTALS	\$ 3,387,383,155	\$ 1,915,703,889	\$ 1,995,676,074	4.17%	\$ 79,972,185

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 7 as of June 30, 2021

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 95,934,857	\$ 53,537,732	\$ 42,299,966	\$ 11,237,766	21.0%	\$633,281	\$ 42,933,247	\$ 10,604,485	19.8%
4241	Health Services - JTDC	8,353,739	4,653,333	3,332,985	1,320,348	28.4%	4,793	3,337,778	1,315,555	28.3%
4890	Health System Administration	50,349,966	27,992,634	24,539,889	3,452,745	12.3%	71,098	24,610,987	3,381,647	12.1%
4891	Provident Hospital of Cook County	62,104,400	34,761,066	32,342,477	2,418,589	7.0%	1,608,048	33,950,525	810,541	2.3%
4893	Ambulatory and Community Health Network of Cook County	83,368,398	47,029,321	45,394,945	1,634,376	3.5%	1,676,469	47,071,414	(42,093)	-0.1%
4894	Ruth M. Rothstein CORE Center	24,715,520	14,117,948	12,291,822	1,826,126	12.9%	187,385	12,479,207	1,638,741	11.6%
4895	Department of Public Health	16,885,928	9,424,281	6,954,247	2,470,034	26.2%	467,715	7,421,962	2,002,319	21.2%
4896	Health Plan Services	2,167,073,499	1,272,744,747	1,441,999,467	(169,254,720)	-13.3%	71,887,787	1,513,887,254	(241,142,507)	-18.9%
4897	John H. Stroger, Jr. Hospital of Cook County	764,858,146	428,525,081	430,587,077	(2,061,996)	-0.5%	23,995,699	454,582,776	(26,057,695)	-6.1%
4899	Fixed Charges and Special Purpose Appropriations - Health	113,738,700	66,264,270	22,561,960	43,702,310	66.0%	-	22,561,960	43,702,310	66.0%
TOTAL		\$ 3,387,383,154	\$ 1,959,050,412	\$ 2,062,304,835	\$ (103,254,423)	-5.3%	\$ 100,532,275	\$ 2,162,837,110	\$ (203,786,698)	-10.4%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Seven month Period ended June 30, 2021

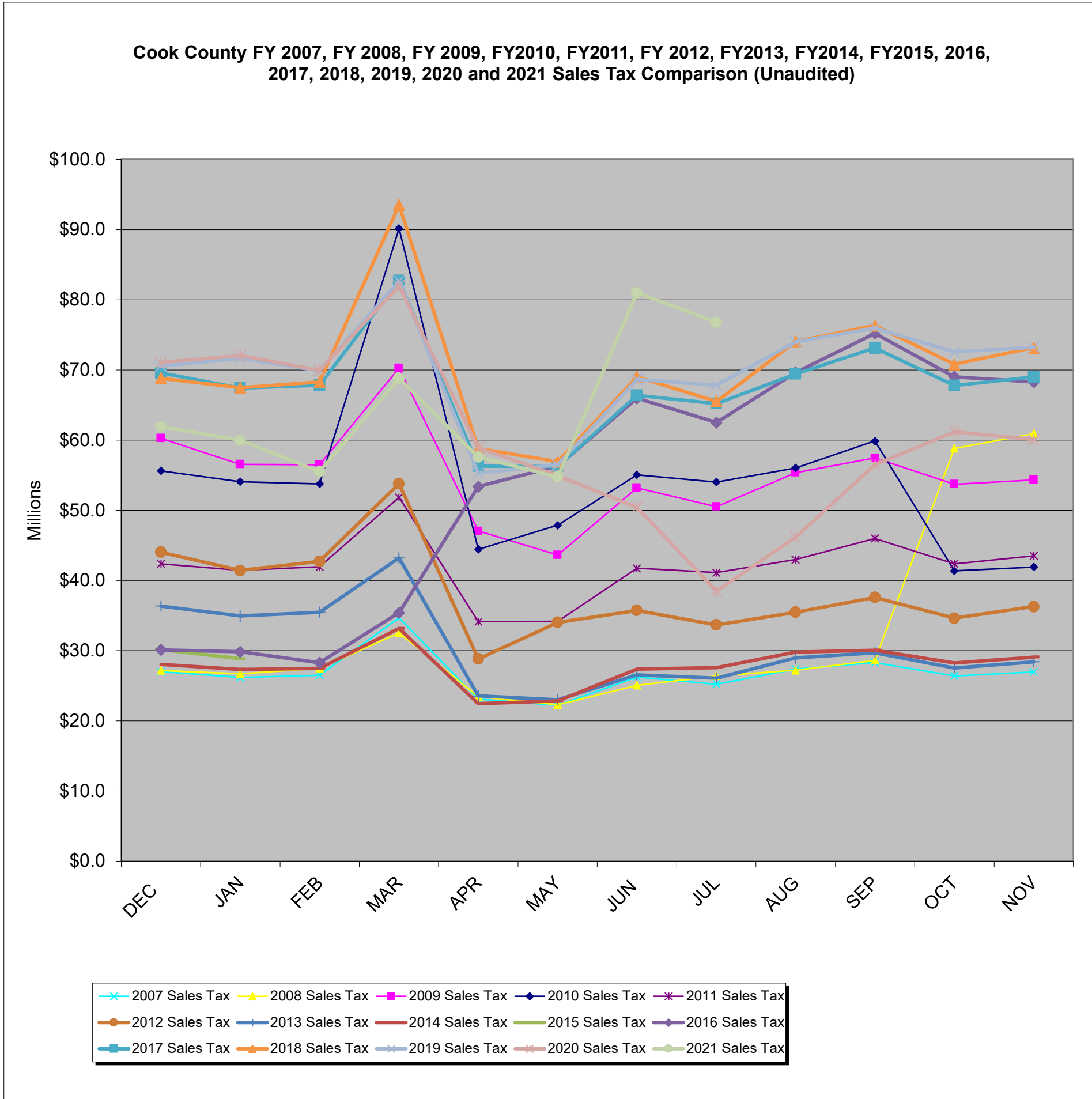
SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	6/30/2021 Net Change In Fund Balance	FY2020 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$29,750,870	\$23,399,468	\$730,058	\$24,129,526	\$5,621,344	\$5,621,344	\$15,444,398	\$21,065,742
11312	Animal Control	2,739,698	2,658,582	93,004	2,751,586	(11,888)	(11,888)	10,728,792	10,716,904
11306	Election Division Fund	8,166,667	15,120,897	483,662	15,604,559	(7,437,892)	(7,437,892)	(6,474,791)	(13,912,683)
11314	County Clerk Document Storage System	4,880,677	1,411,594	3,378	1,414,972	3,465,705	3,465,705	3,312,441	6,778,146
11320	Circuit Court Automation	4,355,637	5,804,525	224,001	6,028,526	(1,672,889)	(1,672,889)	(8,352,170)	(10,025,059)
11318	Circuit Court Document Storage	3,921,043	3,542,867	54,885	3,597,752	323,291	323,291	1,411,147	1,734,438
11310	Law Library	2,065,445	2,421,631	20,516	2,442,147	(376,702)	(376,702)	724,950	348,248
11322	Circuit Court - Dispute Resolution	77,432	129,756	0	129,756	(52,324)	(52,324)	(30,592)	(82,916)
11326	Adult Probation / Probation Service Fee	1,300,278	156,441	4,359	160,800	1,139,478	1,139,478	1,206,240	2,345,718
11316	County Clerk Automation	886,743	550,615	5,465	556,080	330,663	330,663	147,927	478,590
11854	Treasurer - Tax Sales Automation	5,658,753	5,269,176	377,924	5,647,100	11,653	11,653	17,256,293	17,267,946
11324	Intergovernment Agreement/ ETSB	1,255,000	790,346	0	790,346	464,654	464,654	(115,581)	349,073
11328	Social Service/ Probation & Court Services	878,816	189,553	20,410	209,963	668,853	668,853	1,223,610	1,892,463
11248	Lead Poisoning Prevention Fund	273	826,381	312,414	1,138,795	(1,138,522)	(1,138,522)	5,445,899	4,307,377
11249	Geographic Information Systems - GIS	7,189,392	1,944,145	180,288	2,124,433	5,064,959	5,064,959	17,544,645	22,609,604
11252	State's Attorney Narcotics Forfeiture	363,069	1,328,486	0	1,328,486	(965,417)	(965,417)	1,007,609	42,192
11255	Suburban CC TB Sanitarium District	62	3,691,787	7,194	3,698,981	(3,698,919)	(3,698,919)	1,139,560	(2,559,359)
11258	Circuit Court Administrative Fund	367,508	313,246	150	313,396	54,112	54,112	212,560	266,672
11259	County Clerk GIS Fee Fund	2,928,477	331,954	626	332,580	2,595,897	2,595,897	3,526,990	6,122,887
11260	County Clerk Rental Housing Support Fee	237,615	0	0	0	237,615	237,615	19,461	257,076
11262	Sheriff Women's Justice Services	35,027	0	0	0	35,027	35,027	263,208	298,235
11266	Sheriff Vehicle Purchase Fund	1,619	13,415	0	13,415	(11,796)	(11,796)	(263,247)	(275,043)
11268	Assessor Special Fund	311,557	0	0	0	311,557	311,557	97,915	409,472
11269	CCC Electronic Citation Fund	315,689	40,023	0	40,023	275,666	275,666	1,154,789	1,430,455
11271	SAO Records Automation	59,848	85,131	0	85,131	(25,283)	(25,283)	239,440	214,157
11272	PD Records Automation	56,936	880	0	880	56,056	56,056	59,463	115,519
11273	Environmental Control Solid Waste Mgmt	356,302	253,909	26,821	280,730	75,572	75,572	2,398,972	2,474,544
11274	Land Bank Authority	1,896,158	3,360,028	189,118	3,549,146	(1,652,988)	(1,652,988)	(13,444,212)	(15,097,200)
11275	Section 108 Loan Program	0	0	0	0	0	0	8,047,476	8,047,476
11276	Erroneous Homestead Exemption Recovery	635,844	496,242	0	496,242	139,602	139,602	347,552	487,154
11302	Township Roads	750,751	52,737	0	52,737	698,014	698,014	4,421,717	5,119,731
11277	Sheriff Pharmaceutical Disposal	31,836	18,294	0	18,294	13,542	13,542	215,069	228,611
11278	Sheriff Operations State Asset Forfeiture	6,956	36,360	8,185	44,545	(37,589)	(37,589)	756,898	719,309
11279	Sheriff Money Laundering State Asset Forfeiture	538	26,090	10,406	36,496	(35,958)	(35,958)	68,360	32,402
11281	Cable TV Peg Access Support Fund	153,709	0	0	0	153,709	153,709	31,626	185,335
11282	Cook County Assessor GIS Fee Fund	1,540,353	628,661	5,289	633,950	906,403	906,403	1,796,788	2,703,191
11284	COVID-19 CARES Act Fund	102,883,441	137,383,426	153,583	137,537,009	(34,653,568)	(34,653,568)	84,583,263	49,929,695
11285	Mortgage Foreclosure Mediation Program	208,905	0	0	0	208,905	208,905	21,450	230,355
11270	Medical Examiner Fees	45	(3,922)	49,976	46,054	(46,009)	(46,009)	872,006	825,997
11286	American Rescue Plan Act (ARPA) Fund	500,258,805	0	0	0	500,258,805	500,258,805	0	500,258,805

TOTAL \$686,527,774 \$212,272,724 \$ 2,961,712 \$ 215,234,436 \$471,293,338 \$471,293,338 \$ 157,047,921 \$ 628,341,259

Table - 6

Cook County Sales Tax Revenue (1)



FY2021 YTD - JULY 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 508,063,677	\$516,334,894	1.63%	\$8,271,217
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$849,129,310	\$721,645,078	(15.01%)	(\$127,484,232)
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	GROSS	
2021	\$61,922,898	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185					\$516,334,894
Over/(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2					\$8.3
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
Over/(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)	(\$29.2)	(\$27.9)	(\$20.3)	(\$10.7)	(\$13.4)	(\$127.5)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
Over/(Under) Est. (in millions)	\$0.1	\$0.1	\$3.4	(\$0.5)	(\$1.8)	(\$1.0)	\$0.4	\$2.3	\$1.4	(\$0.5)	\$1.8	\$1.5	\$7.2
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
Over/(Under) Est. (in millions)	\$0.3	\$1.5	\$2.3	\$14.5	\$4.6	\$3.0	\$5.8	\$3.7	\$7.3	\$6.4	\$6.3	\$7.7	\$63.4
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
Over/(Under) Est. (in millions)	(\$2.3)	(\$3.1)	\$0.3	(\$0.9)	\$1.7	(\$0.7)	(\$0.8)	\$1.5	(\$1.5)	(\$3.2)	(\$2.4)	(\$0.6)	(\$12.0)
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

The County of Cook, Illinois

Grant Receivables (\$millions)

June 30th, 2021

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	FY2021	Total	% of
Planning and Development	0.2	0.5	10.4	12	5.8	\$ 28.9	24.4%
Office of Economic Development	0	0	0	0	0.1	\$ 0.1	0.1%
County Clerk	-	-	-	-	32.1	\$ 32.1	27.1%
Environment and Sustainability	-	-	0.4	0.1	1.0	\$ 1.5	1.3%
Justice Advisory Council	-	-	-	-	0.1	\$ 0.1	0.1%
Office of the Sheriff	-	-	-	0.2	1.9	\$ 2.1	1.8%
State's Attorney	-	-	0.4	2.1	5.6	\$ 8.1	6.8%
Medical Examiner	-	-	-	0.1	-	\$ 0.1	0.1%
Public Defender	-	-	-	-	-	\$ -	0.0%
Emergency Management & Regional Security	-	-	0.2	16.1	8.7	\$ 25.0	21.1%
Adult Probation Dept.	-	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	-	-	0.3	\$ 0.3	0.3%
Juvenile Probation	-	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	-	0.1	\$ 0.1	0.1%
Juvenile Temporary Detention Center	-	-	-	0.3	-	\$ 0.3	0.3%
Dept. of Transportation And Highways	-	-	0.1	0.2	2.4	\$ 2.7	2.3%
Board of Election	-	-	-	-	-	\$ -	0.0%
Land Bank Authority	-	-	0.2	-	-	\$ 0.2	0.2%
Dept. of Public Health	0.4	0.8	0.5	11.3	3.7	\$ 16.7	14.1%
Grand Total	\$ 0.6	\$ 1.3	\$ 12.2	\$ 42.4	\$ 61.8	\$ 118.3	100.0%

By Funding Source	FY2017	FY2018	FY2019	FY2020	FY2021	Total
Federal Direct - CCH	\$ 0.4	\$ (0.4)	\$ -	\$ -	\$ 0.5	\$ 0.5
Federal Direct - CCP	0.2	0.5	10.9	12.2	7.5	\$ 31.3
Federal Pass Through - CCH	-	-	0.1	0.1	0.5	\$ 0.7
Federal Pass Through - CCP	-	-	0.4	16.4	14.6	\$ 31.4
Federal Pass Through - DOT	-	-	-	0.2	2.3	\$ 2.5
Federal Pass Through - DPH	-	-	0.2	0.2	0.4	\$ 0.8
Private/Other - CCH	-	-	0.1	0.2	0.3	\$ 0.6
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	1.2	-	0.1	0.1	\$ 1.4
State Direct - CCP	-	-	0.3	2.3	33.6	\$ 36.2
State Direct - DOT	-	-	0.1	-	0.1	\$ 0.2
State Direct - DPH	-	-	-	10.6	2.0	\$ 12.6
Grand Total	\$ 0.6	\$ 1.3	\$ 12.1	\$ 42.3	\$ 62.0	\$ 118.3

Notes to the June 2021 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. The next budgeted IGT BIPA Medicaid receipt payment is scheduled for October 2021 in the amount of **\$93.7 million**. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million** was received on January 21, 2021 and is included in this report. Certain other fee revenues for June 2021 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the recent State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

Revenues collected by the Treasurer are presented as reported by the monthly "Cook County Treasurer–Analysis of Revenue" communication to the Office of the Comptroller.

Note: 1 The FY2021 budgeted Property Tax revenue is based on the FY2021 tax levy, which will not be collected until 2022; actual revenue received during 2021 is based on the FY2020 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2021 will be equal to the difference between the FY2021 and FY2020 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July, and August as a function of the Property Tax billing cycle.