

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Six-Month Period Ended May 31, 2022



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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June 30, 2022

The Honorable President and Members of the
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Attached is an Analysis of Revenues and Expenses Report for the six-month period ended May 31, 2022, 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 eight 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 2021 and 2022
- Table - 7 Sales Tax Supplemental Pension Payments 2016 thru 2022
- Table - 8 Grants Receivable Revenues 2019 thru 2022

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

Respectfully submitted,

Lawrence L. Digitally signed by
Lawrence L. Wilson
Date: 2022.07.07
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Wilson

Lawrence L. Wilson, CPA
Acting Chief Financial Officer & Comptroller
Cook County Bureau of Finance

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**COUNTY OF COOK
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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P06 as of May 31, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$984.2	\$1,185.2	\$201.0	20.4		\$1,185.2	\$201.0	20.4
Expenses	\$934.3	\$904.8	\$29.5	3.2	\$42.9	\$947.7	(\$13.4)	(1.4)
Net Results	\$49.9	\$280.4	\$230.5		\$42.9	\$237.5	\$187.6	
Health Fund								
Revenues	\$1,963.4	\$2,402.7	\$439.3	22.4		\$2,402.7	\$439.3	22.4
Expenses	\$1,965.2	\$2,179.0	(\$213.8)	(10.9)	\$47.1	\$2,226.1	(\$260.9)	(13.3)
Net Results	(\$1.8)	\$223.7	\$225.5		\$47.1	\$176.6	\$178.4	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of May 31, 2022, the General Fund net results were positive \$280.4 million, \$230.5 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$187.6 million **favorable** to budget.

Revenues were \$201.0 million or 20.4% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in May 2022, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Sheriff fees, Sales Tax, Use Tax, Alcoholic Beverage Tax, Cigarette Tax, Hotel Accommodations Tax, and Parking Lot & Garage Operation Tax, Other Reimbursements / Transfers thereby offsetting reductions in Clerk of Circuit Court, Gas / Diesel Fuel Tax, Non Retailer Transactions Use Tax & State, Cannabis Tax, and in other areas.

Expenditures of \$904.8 million were \$29.5 million or 3.2% **favorable** to the year-to-date budget before factoring in encumbrances of \$42.9 million, which resulted in a negative variance of \$13.4 million or 1.4% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$439.3 million or 22.4% **favorable** to budget. Expenditures of \$2.179 billion are \$213.8 million or 10.9% **unfavorable** to budget before factoring in encumbrances of \$47.1 million. When including encumbrances, net results were \$260.9 million or 13.3% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through May.

State Revenues Update

Through May 31, 2022, the State of Illinois owes the County \$266.3 million. That includes:

General Fund	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Total</u>	<u>Average days receivable outstanding</u>
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 24.5	\$ 24.5	AOIC vouchers average - 45-60 days
Rent	-	-	0.1	1.0	1.1	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.5	0.3	1.4	2.6	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	0.4	98.5	36.3	135.6	Estimated average days over - 90 days
Total - General Fund	0.8	0.9	98.9	63.2	163.8	
Health Fund	-	-	-	89.0	89.0	State Medicaid average - 30-45 days
CCH_State Direct grants	0.1	-	0.4	0.5	1.0	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.3	0.5	4.3	7.4	12.5	Estimated average days over - 90 days
Total Health Fund	0.4	0.5	4.7	96.9	102.5	
Total General & Health Fund	\$ 1.2	\$ 1.4	\$ 103.6	\$ 160.1	\$ 266.3	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through May 31, 2022, 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 May 31, 2022, the State AOIC past due amount was \$24.5 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 May 31, 2022, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$89.0 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In May 2022 and June 2022, the State AOIC reimbursed the County in the amount of \$5.0 million related to invoice vouchers for Juvenile Probation Officers salaries and grants-in-aid for the months of December 2021 through March 2022. The remaining amount owed for 2022 is \$24.5 million.

² In May 2022 and June 2022, the County received a total of \$43.3 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, P&D, CCH, Public Health Grants, and others. As of May 31, 2022, the total grants past due amount owed to the County was \$175.3 million. *See Table – 8 (page 17) for detail.*

As of May 2022, the State owes the County \$148.1 million in Federal pass-through grant receivable including \$49.3 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of May 31, 2022, the State owed CCH a total of \$89.0 million in Medicaid Managed Care ACA capitation and PMPM payments, these amounts were received by CCH on June 2nd 2022.

Property Tax Levy

Property Tax Levy – Total six-month property tax levy revenue of \$219.7 million was ahead of prior year property tax revenue of \$159.9 million, resulting in a **favorable** variance of \$59.8 million or 37.39% based on current collections through May 31, 2022.

			FY2022 vs FY2021	
	31-May-22	31-May-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 141,792,019	\$ 116,580,906	\$ 25,211,113	
Health Fund	77,870,287	43,304,151	34,566,136	
Total	\$ 219,662,306	\$ 159,885,057	\$ 59,777,249	37.39%

General Fund Revenues Fees

Treasurer – Total six-month actual revenue of \$87.6 million was above budgeted revenue of \$17.9 million, resulting in a **favorable** variance of \$69.7 million or 389.18%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through May 2022.

County Clerk – Total six-month actual revenue of \$35.7 million was above budgeted revenue of \$28.4 million, resulting in a **favorable** variance of \$7.3 million or 25.83%. The positive variance was due to strong housing and commercial sales. Homeowners continued to take advantage of historically low mortgage rates resulting in increased sales and home financings during the six months period. June recording revenue reflects a housing slow down due to the increased mortgage rates and low inventory of houses. However, commercial, and high dollar amount property sales have increased the real estate transfer stamp revenue. Also, the revenue is attributable to the increase in fee amounts under the new Predictable Fee Ordinance.

Clerk of the Circuit Court – Total six-month actual revenue of \$31.4 million was behind budgeted revenue of \$32.2 million, resulting in an **unfavorable** variance of \$0.8 million or 2.55% and is based on current collections and

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 69.7
County Clerk	7.3
Sheriff	0.4
County Sales Tax	34.8
County Use Tax	5.6
Cigarette Tax	1.8
Alcoholic Beverage Tax	0.7
Hotel Accommodations Tax	1.8
Amusement Tax	0.8
Parking Lot & Garage Operations Tax	5.2
Other Reimbursements / Transfers	61.8
Other revenue categories (net)	16.5
Total net favorable variances	\$ 206.4
	Unfavorable Variance (millions)
Gas / Diesel Fuel Tax	\$ (2.3)
Non Retailer Transactions Use Tax & State	(1.3)
Cannabis Tax	(1.0)
Clerk of Circuit Court	(0.8)
Net (unfavorable) variances	(5.4)
Total net favorable (unfavorable) variances	\$ 201.0

delays in process the revenues received due to staff shortage.

Sheriff – Total six-month actual revenue of \$5.8 million was above budgeted revenue of \$5.4 million, resulting in a **favorable** variance of \$0.4 million or 7.21%. The positive variance is due to an increase in evictions because of the lifting of the eviction moratorium.

Home Rule Taxes

The County Sales Tax - Revenue of \$504.3 million through May 31, 2022 was above budgeted revenue of \$469.5 million and resulted in a **favorable** variance of \$34.8 million or positive 7.40%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, May receipts represent underlying transactions that occurred in February of 2022. Sales tax revenue is higher than budget year-to-date as pent-up demand, the relaxing of Covid -19 mitigation efforts, and inflation are expected to have a favorable impact.

County Sales Tax contributions to Pension Fund through May 31, 2022 were \$156.0 million based on the IGA ⁴. For more current data, see Table-6 and Table 7 (Pages 15 and 16).

The County Use Tax - Revenue of \$44.9 million through May 31, 2022 was above budgeted revenue of \$39.3 million and resulted in a **favorable** variance of \$5.6 million or 14.28%. The positive variance is due to significantly higher vehicle prices due to ongoing supply chain issues limiting inventory. We expect sales to slow and prices to relax later in the year.

The County Gas / Diesel Fuel Tax - Revenue of \$43.1 million through May 31, 2022 was behind budgeted revenue of \$45.4 million and resulted in an **unfavorable** variance of \$2.3 million or 5.11%. This negative variance is due to reduction in travel earlier this year due to the COVID-19 surge along with a significant increase in prices.

The County Cigarette Tax - Revenue of \$45.0 million through May 31, 2022 was above budgeted revenue of \$43.2 million, and resulted in a **favorable** variance of \$1.8 million, or 4.29%. The positive variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$9.9 million through May 31, 2022 was above budgeted revenue of \$8.1 million and resulted in a **favorable** variance of \$1.8 million or 22.20%. The positive variance is due to a quicker than anticipated rebound in bookings.

The Alcoholic Beverage Tax - Revenue of \$18.2 million through May 31, 2022 was above budgeted revenue of \$17.5 million and resulted in a **favorable** variance of \$0.7 million or 3.92%. The positive variance is due to the timing of wholesale deliveries.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through May 31, 2022 was \$2.1 billion.

The County Amusement Tax - Revenue of \$20.0 million through May 31, 2022 was above budgeted revenue of \$19.2 million and resulted in a **favorable** variance of \$0.8 million or 4.26%. The positive variance is due to the increased availability of events and a modified sales cycle for event ticketing.

The Parking Lot & Garage Operation Tax - Revenue of \$23.3 million through May 31, 2022 was above budgeted revenue of \$18.1 million and resulted in a **favorable** variance of \$5.2 million or 28.90%. The positive variance is due to compliance initiatives.

The Non-Retailer Transactions Use Tax & State- Revenue of \$6.6 million through May 31, 2022 was behind budgeted revenue of \$7.9 million and resulted in an **unfavorable** variance of \$1.3 million or 15.79%. The negative variance is due to a sharp reduction in private party sales because of the COVID-19 surge in the first two months of the fiscal year along with a stronger retail sales market.

The Cannabis Tax –Revenue of \$6.4 million through May 31, 2022 was behind budgeted revenue of \$7.4 million and resulted in an **unfavorable** variance of \$1.0 million or 13.89%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total six-month actual revenue of \$73.1 million was above budgeted revenue of \$11.3 million and resulted in a **favorable** variance of \$61.8 million or 547.24%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$6.4 million through 1st quarter of 2022 and excess (**PPRT**) personal property replacement tax revenues collected from the State through May 31, 2022.

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

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.

General Fund Expenditures

Expenses of \$904.8 million were \$29.5 million or 3.2% **favorable** to budget before \$42.9 million in encumbrances. Combined expenditures and encumbrances of \$947.6 million were \$13.4 million or 1.4% **unfavorable** to budget. Non-personnel expenditures of \$286.8 million were favorable to budget by \$14.8 million prior to encumbrances, and unfavorable by \$28.0 million after encumbrances. The unfavorable variance after encumbrances can be largely attributed to the early creation of purchase orders for expenses that will occur later in the year. All offices were generally in line or favorable compared to budget except for the Sheriff's Offices which were unfavorable by \$15.9 million (5.5%). This variance is largely due to personnel costs within the Department of Corrections.

Conclusion:

In total, General Fund expenses were \$29.5 million or 3.2% **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 \$439.3 million or 22.37% through May 31, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$202.9 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$2.179 billion were \$213.8 million or 10.9% **unfavorable** to budget before \$47.1 million in encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 202.9
Medicaid Expansion - Managed Care	177.4
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	53.0
Other revenue categories (net)	11.2
Net <i>favorable</i> variances	446.3
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (0.2)
Miscellaneous Revenue	(6.8)
Net (unfavorable) variances	(7.0)
Total net favorable (unfavorable) variances	\$ 439.3

Health Fund - Revenue

CCH Medicaid Expansion – Total six-month actual Medicaid Expansion revenue of \$1.555 billion was above budgeted revenue of \$1.378 billion, resulting in a **favorable** variance of \$177.4 million or 12.88% due to timing of state payment adjustments, to account for the higher membership through May 2022. As of May 31, 2022, 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 \$89.0 million which was received on June 2nd 2022.

Patient Fee Revenue - Total six-month actual Patient Fee revenue of \$538.8 million was above budgeted revenue of \$335.9 million and resulted in a **favorable** variance of \$202.9 million or 60.39%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$270.9 million YTD payment through May 31, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through May 31, 2022 actual revenue of \$37.6 million in Medicaid BIPA revenue was above budgeted revenue of \$35.8 million and resulted in a **favorable** variance of \$1.8 million or 4.96%. The next BIPA payment will be received in November 2022, prior to the end of the fiscal year.

Federal State Medicaid Programming Funding DSH Revenue – Through May 31, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$144.6 million was above budgeted revenue of \$91.6 million and resulted in a **favorable** variance of \$53.0 million or 57.83%. The positive variance in DSH revenue was due to a lower State IGT payment due to the federal increase of the cap during the pandemic.

Net Patient Service Revenue - Graduate Medical Education (GME) Revenue – Through May 31, 2022, Graduate Medical Education (GME) actual revenue of \$36.5 million was behind budgeted revenue of \$36.7 million and resulted in an **unfavorable** variance of \$0.2 million or 0.68%. The negative variance in GME revenue was due to a retro payment from an underpayment made last year.

Miscellaneous Revenue – Total six-month actual miscellaneous revenue of \$2.5 million was behind budgeted revenue of \$9.3 million, resulting in an **unfavorable** variance of \$6.8 million or 73.28% primarily due to a drop in Department of Public Health revenue collections of \$0.8 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$6.0 million based on current collections.

Health Fund- Expenditures

Expenditures of \$2.179 billion were \$213.8 million or 10.9 percent **unfavorable** to budget before \$47.1 million in encumbrances primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$2.226 billion were \$260.9 million or 13.3 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$3.7 million out of \$47.1 million) are current obligations entered by Health Plan Services for claims with most of the payments made in May and \$24.7 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 Six as of May 31, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$108.9	\$119.6	\$10.7	9.8		\$119.6	\$10.7	9.8
Expenses	\$370.1	\$137.6	\$232.5	62.8	\$7.6	\$145.2	\$224.9	60.8
Net Results	(\$261.2)	(\$18.0)	\$243.2		\$7.6	(\$25.6)	\$235.6	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of May 31, 2022, revenues were \$119.6 million, \$10.7 million above budgeted revenue of \$108.9 million, resulting in a **favorable** variance of 9.8% to budget. Revenues collected thru May 2022 are primarily due to the US Treasury payment of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$145.2 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$49.1 million and are related to ERA distributions through May 31, 2022. Through May 31, 2022, expenditures and encumbrances have exceeded revenues by \$25.6 million on a modified cash basis. *See Table 5 for further details.*

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. The County received two additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$6.6 million. As of May 31, 2022, the County has spent \$125.9 million of its allocation, which is 90% of the ERA 1 and 100% of its ERA 2 allocation, for direct program expenses.

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. During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of May 31, 2022, \$51.6 million of the FY21 and FY22 appropriated funding has been spent or obligated.

A report reflecting the monthly activity on the ERA and ARPA funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

See Table 5 for further details.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Six As of May 31, 2022

Table - 1

REVENUES	2022 Budget	May 31, 2022	May 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 190,155,325	\$ 105,422,112	\$ 141,792,018	34.50%	\$ 36,369,906
Property Tax Levy Timing Differential			(18,439,562)		(18,439,562)
Property Tax - Tax Increment Financing Surplus	23,525,945	19,166,953	10,562,172	(44.89%)	(8,604,781)
Fees					
County Treasurer	35,000,000	17,916,338	87,643,885	389.18%	69,727,547
County Clerk	58,526,464	28,375,000	35,704,116	25.83%	7,329,116
Building and Zoning	3,620,100	1,810,050	1,995,012	10.22%	184,962
Environment and Sustainability	4,795,000	1,130,800	2,941,593	160.13%	1,810,793
Liquor Licenses	425,000	400,500	293,653	(26.68%)	(106,847)
Clerk of Circuit Court	71,425,000	32,187,500	31,365,190	(2.55%)	(822,310)
Sheriff	10,886,839	5,425,000	5,815,944	7.21%	390,944
Public Guardian	2,796,000	1,385,000	1,343,797	(2.97%)	(41,203)
Public Administrator	1,400,000	728,000	487,568	(33.03%)	(240,432)
Fees and Licenses Board of Review	350,000	100,000	0	0.00%	(100,000)
County Assessor	50	23	361	1469.57%	338
Highway Sale of Permits (Hauling & Construction)	1,545,000	835,000	1,034,359	23.88%	199,359
Medical Examiner	3,430,100	1,725,000	2,212,546	28.26%	487,546
Contract Compliance M/WBE Cert	42,000	16,602	23,750	43.06%	7,148
Total Fee Revenue	194,241,553	92,034,813	170,861,774	85.65%	78,826,961
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	469,518,857	504,281,173	7.40%	34,762,316
County Use Tax	82,000,000	39,285,341	44,895,923	14.28%	5,610,582
Off Track Betting Commission	960,000	485,000	297,375	(38.69%)	(187,625)
Illinois Gaming-Casino Tax	11,000,000	5,399,306	5,204,949	(3.60%)	(194,357)
Retail Sale of Motor Vehicles Tax	2,750,000	1,264,669	1,199,633	(5.14%)	(65,036)
Retailer's Occupation Tax	3,560,270	1,855,000	2,257,963	21.72%	402,963
Wheel Tax	4,500,000	661,492	952,848	44.05%	291,356
State Income Tax	17,000,000	8,845,000	11,914,029	34.70%	3,069,029
Alcoholic Beverage Tax	37,300,000	17,495,108	18,181,339	3.92%	686,231
Gas / Diesel Fuel Tax	92,250,000	45,445,957	43,124,372	(5.11%)	(2,321,585)
Cigarette Tax	90,000,000	43,172,428	45,025,481	4.29%	1,853,053
Other Tobacco and Consumable Products Tax	6,300,000	2,940,168	4,134,168	40.61%	1,194,000
Hotel Accommodations Tax	21,500,000	8,061,464	9,850,798	22.20%	1,789,334
Gambling Machine Tax	3,500,000	100,000	508,600	408.60%	408,600
Video Gaming	750,000	402,000	454,270	13.00%	52,270
Non Retailer Transactions Use Tax & State	16,250,000	7,878,348	6,634,207	(15.79%)	(1,244,141)
Amusement Tax	36,250,000	19,226,831	20,046,535	4.26%	819,704
Parking Lot & Garage Operations Tax	38,000,000	18,114,306	23,349,908	28.90%	5,235,602
Sports Wagering Tax	5,000,000	2,315,000	3,335,353	44.08%	1,020,353
Cannabis Tax	16,750,000	7,374,000	6,349,518	(13.89%)	(1,024,482)
Total Non-Property Taxes	1,453,927,946	699,840,275	751,998,442	7.45%	52,158,167
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	27,000,000	28,505,474	5.58%	1,505,474
Salaries of State's Attorney	215,381	107,700	107,695	(0.00%)	(5)
Salaries of Public Defender	127,419	63,600	64,665	1.67%	1,065
FPD Reimbursements for Services	1,877,130	938,565	752,203	(19.86%)	(186,362)
Total Intergovernmental Revenues	56,219,930	28,109,865	29,430,037	4.70%	1,320,172
Investment Income					
Investment Income	1,000,000	500,000	82,559	(83.49%)	(417,441)
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	565,000	552,430	(2.22%)	(12,570)
Real Estate and Rental Income	9,185,215	4,790,001	4,337,503	(9.45%)	(452,498)
Other Reimbursements / Transfers	35,098,692	11,289,230	73,068,017	547.24%	61,778,787
Total Miscellaneous Revenue	45,413,907	16,644,231	77,957,950	368.38%	61,313,719
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	7,472,440	5,940,441	(20.50%)	(1,531,999)
Other Financing Sources - Fund Balance	30,000,000	15,000,000	15,000,000	0.00%	0
Total Other Financing Sources	44,944,879	22,472,440	20,940,441	(6.82%)	(1,531,999)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 984,190,689	\$ 1,185,185,831	20.42%	\$ 200,995,143
Note: County Sales Tax payment to Pension Fund Thru 5.31.2022 were \$156,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P06 as of May 31, 2022

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	253,815,185	121,882,168	110,123,033	11,759,135	9.6%	2,051,518	112,174,551	8.0%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	897,533	727,864	169,669	18.9%	37,932	765,796	14.7%
1081 FIRST DISTRICT	406,335	189,997	173,328	16,669	8.8%	799	174,127	8.4%
1082 SECOND DISTRICT	407,341	192,694	160,219	32,475	16.9%	7,102	167,321	13.2%
1083 THIRD DISTRICT	405,131	192,878	168,054	24,824	12.9%	-	168,054	12.9%
1084 FOURTH DISTRICT	406,617	188,226	170,012	18,214	9.7%	1,803	171,815	8.7%
1085 FIFTH DISTRICT	478,380	227,031	194,660	32,371	14.3%	-	194,660	14.3%
1086 SIXTH DISTRICT	407,305	192,946	160,361	32,585	16.9%	3,899	164,260	14.9%
1087 SEVENTH DISTRICT	407,038	196,454	139,227	57,227	29.1%	127	139,354	29.1%
1088 EIGHTH DISTRICT	407,267	174,869	155,774	19,095	10.9%	1,130	156,904	10.3%
1089 NINTH DISTRICT	406,936	192,204	182,375	9,829	5.1%	-	182,375	5.1%
1090 TENTH DISTRICT	407,863	193,544	153,984	39,560	20.4%	1,147	155,131	19.8%
1091 ELEVENTH DISTRICT	459,373	216,797	130,147	86,650	40.0%	-	130,147	40.0%
1092 TWELFTH DISTRICT	406,926	192,791	180,238	12,553	6.5%	366	180,604	6.3%
1093 THIRTEENTH DISTRICT	405,903	192,117	149,857	42,260	22.0%	4,550	154,407	19.6%
1094 FOURTEENTH DISTRICT	406,991	189,811	179,593	10,218	5.4%	473	180,066	5.1%
1095 FIFTEENTH DISTRICT	407,672	192,888	169,110	23,778	12.3%	436	169,546	12.1%
1096 SIXTEENTH DISTRICT	407,318	182,149	172,192	9,957	5.5%	5,547	177,739	2.4%
1097 SEVENTEENTH DISTRICT	406,186	194,684	190,192	4,492	2.3%	-	190,192	2.3%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	4,199,613	3,557,187	642,426	15.3%	65,311	3,622,498	13.7%
1040 COUNTY ASSESSOR	29,675,246	14,334,496	12,440,035	1,894,461	13.2%	219,079	12,659,114	11.7%
1050 BOARD OF REVIEW	14,922,006	7,108,643	6,774,005	334,638	4.7%	33,113	6,807,118	4.2%
1060 COUNTY TREASURER	707,498	338,193	239,611	98,582	29.1%	12,217	251,828	25.5%
1110 COUNTY CLERK	19,497,509	9,463,546	7,820,698	1,642,848	17.4%	101,690	7,922,388	16.3%
1250 STATE'S ATTORNEY	141,065,851	66,327,079	59,676,944	6,650,135	10.0%	293,572	59,970,516	9.6%
SHERIFF	607,768,238	289,812,926	305,762,586	(15,949,660)	-5.5%	1,702,413	307,464,999	-6.1%
CHIEF JUDGE	278,814,836	134,872,685	125,066,160	9,806,525	7.3%	1,617,809	126,683,969	6.1%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	50,179,166	44,071,592	6,107,574	12.2%	1,340,943	45,412,535	9.5%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	1,155,324	779,948	375,376	32.5%	118	780,066	32.5%
1390 PUBLIC ADMINISTRATOR	1,526,501	728,745	698,186	30,559	4.2%	2,326	700,512	3.9%
FIXED CHARGES	545,733,841	233,918,480	227,761,927	6,156,553	2.6%	35,464,108	263,226,035	-12.5%
TOTAL	\$ 2,009,429,485	\$ 934,321,062	\$ 904,771,912	\$ 29,549,150	3.2%	\$ 42,904,217	\$ 947,676,129	-1.4%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Six As of May 31, 2022

REVENUES	2022 Budget	May 31, 2022	May 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 76,343,606	\$ 77,870,287	2.00%	\$ 1,526,681
Property Tax Levy Timing Differential			8,316,000		8,316,000
Stroger Hospital -					
Medicare	189,186,442	94,334,062	75,613,217	(19.85%)	(18,720,845)
Public Assistance (Medicaid)	407,659,433	203,829,717	434,655,039	113.24%	230,825,322
Private Payors and Carriers	75,749,532	37,771,000	28,531,744	(24.46%)	(9,239,256)
Stroger Hospital - Sub Total	672,595,407	335,934,779	538,800,000	60.39%	202,865,221
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	335,934,779	538,800,000	60.39%	202,865,221
CCH - Medicaid BIPA IGT	143,100,000	35,775,000	37,550,000	4.96%	1,775,000
Federal State Medicaid Programming Funding - DSH	179,060,608	91,612,981	144,592,734	57.83%	52,979,753
Medicaid Expansion - Managed Care					
Medicare	21,261,280	9,238,093	322,639	(96.51%)	(8,915,454)
Public Assistance (Medicaid)	2,612,449,700	1,368,467,219	1,554,797,619	13.62%	186,330,400
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	1,377,705,312	1,555,120,258	12.88%	177,414,946
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	36,729,449	36,480,979	(0.68%)	(248,470)
CCH - Total Fees	3,702,127,702	1,877,757,521	2,312,543,971	23.15%	434,786,450
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	7,326,450	1,354,087	(81.52%)	(5,972,363)
Public Health	4,000,000	1,996,625	1,137,184	(43.04%)	(859,441)
Miscellaneous Revenues - Sub	18,693,156	9,323,075	2,491,271	(73.28%)	(6,831,804)
TOTALS	\$ 3,858,525,775	\$ 1,963,424,202	\$ 2,402,686,146	22.37%	\$ 439,261,944

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 06 as of May 31, 2022

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	\$ 97,009,752	\$ 46,153,798	\$ 36,778,986	\$ 9,374,812	20.3%	\$ 3,260,169	\$ 40,039,155	\$ 6,114,643	13.2%
4241	Health Services - JTDC	8,595,494	4,084,070	2,793,136	1,290,934	31.6%	360,513	3,153,649	930,421	22.8%
4890	Health System Administration	53,496,821	25,119,308	22,795,571	2,323,737	9.3%	499,696	23,295,267	1,824,041	7.3%
4891	Provident Hospital of Cook County	72,594,682	33,555,948	24,514,119	9,041,829	26.9%	4,764,561	29,278,680	4,277,268	12.7%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	64,227,399	52,434,702	11,792,697	18.4%	8,027,336	60,462,038	3,765,361	5.9%
4894	Ruth M. Rothstein CORE Center	24,629,553	12,262,960	9,959,714	2,303,246	18.8%	1,019,631	10,979,345	1,283,615	10.5%
4895	Department of Public Health	17,808,821	8,544,965	6,570,430	1,974,535	23.1%	730,073	7,300,503	1,244,462	14.6%
4896	Health Plan Services	2,601,756,444	1,358,587,256	1,599,470,151	(240,882,895)	-17.7%	3,682,794	1,603,152,945	(244,565,689)	-18.0%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	388,011,835	407,224,380	(19,212,545)	-5.0%	24,699,272	431,923,652	(43,911,817)	-11.3%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	24,660,807	16,484,090	8,176,717	33.2%	0	16,484,090	8,176,717	33.2%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 1,965,208,347	\$ 2,179,025,279	\$ (213,816,932)	-10.9%	\$ 47,044,045	\$ 2,226,069,324	\$ (260,860,977)	-13.3%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Six month Period ended May 31, 2022

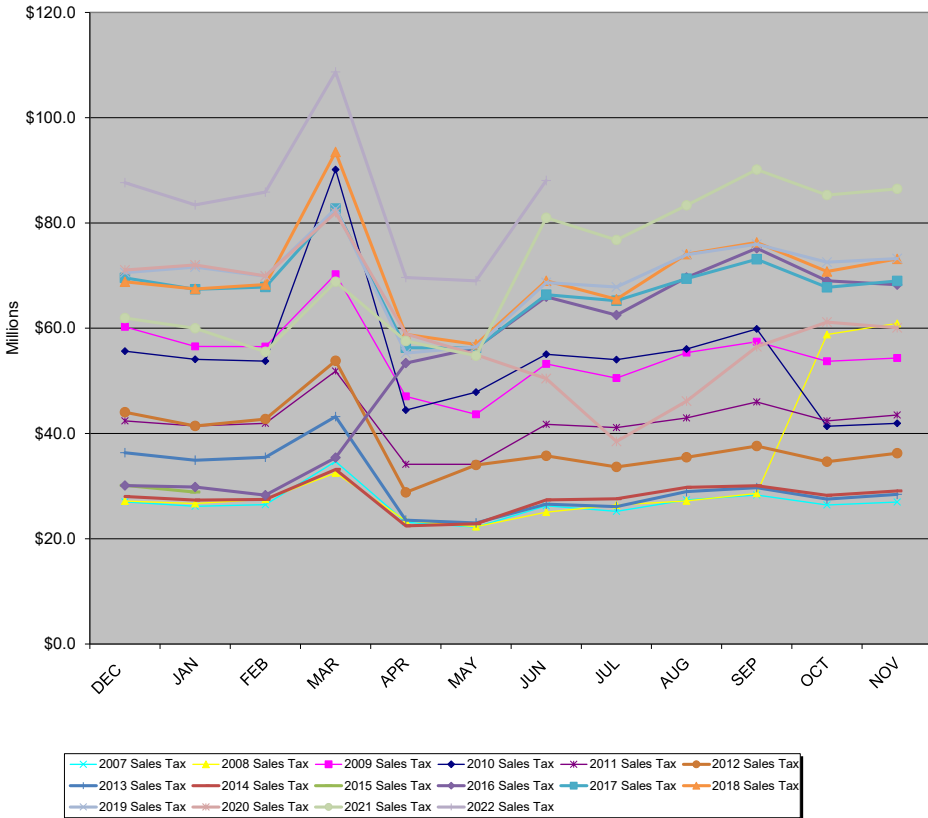
SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	5/31/2022 Net Change In Fund Balance	FY2021 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 16,344,944	\$ 21,231,690	\$ 798,171	\$ 22,029,861	\$ (5,684,917)	\$ (5,684,917)	\$ 25,234,615	\$ 19,549,698
11312	Animal Control	2,529,895	5,501,441	528,538	6,029,979	(3,500,084)	(3,500,084)	7,292,755	3,792,671
11306	Election Division Fund	7,000,000	10,611,841	292,081	10,903,922	(3,903,922)	(3,903,922)	20,271,060	16,367,138
11314	County Clerk Document Storage System	10,602,824	1,698,093	30,635	1,728,728	8,874,096	8,874,096	8,624,869	17,498,965
11320	Circuit Court Automation	3,088,969	3,303,956	114,989	3,418,945	(329,976)	(329,976)	(3,270,347)	(3,600,323)
11318	Circuit Court Document Storage	2,888,647	2,727,284	222,463	2,949,747	(61,100)	(61,100)	1,425,867	1,364,767
11310	Law Library	1,640,919	1,956,656	24,137	1,980,793	(339,874)	(339,874)	(49,905)	(389,779)
11322	Circuit Court - Dispute Resolution	120,536	131,944	0	131,944	(11,408)	(11,408)	(29,097)	(40,505)
11326	Adult Probation / Probation Service Fee	372,032	153,073	0	153,073	218,959	218,959	3,121,094	3,340,053
11316	County Clerk Automation	664,735	403,410	58,369	461,779	202,956	202,956	678,305	881,261
11854	Treasurer - Tax Sales Automation	5,816,654	4,942,639	421,424	5,364,063	452,591	452,591	18,765,264	19,217,855
11324	Intergovernment Agreement/ ETSB	1,370,000	476,398	5,672	482,070	887,930	887,930	(420,862)	467,068
11328	Social Service/ Probation & Court Services	232,730	150,317	32,521	182,838	49,892	49,892	2,433,148	2,483,040
11248	Lead Poisoning Prevention Fund	462	667,041	419,292	1,086,333	(1,085,871)	(1,085,871)	3,976,732	2,890,861
11249	Geographic Information Systems - GIS	4,344,840	3,148,627	983,492	4,132,119	212,721	212,721	24,032,738	24,245,459
11252	State's Attorney Narcotics Forfeiture	943,158	1,176,533	0	1,176,533	(233,375)	(233,375)	63,457	(169,918)
11255	Suburban CC TB Sanitarium District	168	92,759	7,194	99,953	(99,785)	(99,785)	1,290,718	1,190,933
11258	Circuit Court Administrative Fund	906,685	269,070	192	269,262	637,423	637,423	195,207	832,630
11259	County Clerk GIS Fee Fund	1,861,751	354,157	218,383	572,540	1,289,211	1,289,211	7,847,920	9,137,131
11260	County Clerk Rental Housing Support Fee	147,298	7,269	0	7,269	140,029	140,029	415,103	555,132
11262	Sheriff Women's Justice Services	34,897	0	0	0	34,897	34,897	325,140	360,037
11266	Sheriff Vehicle Purchase Fund	100	0	0	0	100	100	(279,495)	(279,395)
11268	Assessor Special Fund	209,851	105	0	105	209,746	209,746	97,919	307,665
11269	CCC Electronic Citation Fund	155,790	75,548	87,728	163,276	(7,486)	(7,486)	1,519,283	1,511,797
11271	SAO Records Automation	26,659	75,490	0	75,490	(48,831)	(48,831)	174,671	125,840
11272	PD Records Automation	26,818	51	0	51	26,767	26,767	142,079	168,846
11273	Environmental Control Solid Waste Mgmt	286,555	299,486	5	299,491	(12,936)	(12,936)	2,980,584	2,967,648
11274	Land Bank Authority	2,060,336	3,313,174	196,492	3,509,666	(1,449,330)	(1,449,330)	(10,964,433)	(12,413,763)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	1,110,000	228,871	80	228,951	881,049	881,049	1,091,382	1,972,431
11302	Township Roads	532,628	0	15,951	15,951	516,677	516,677	4,740,438	5,257,115
11277	Sheriff Pharmaceutical Disposal	31,836	0	0	0	31,836	31,836	263,079	294,915
11278	Sheriff Operations State Asset Forfeiture	185,479	49,640	22,629	72,269	113,210	113,210	462,965	576,175
11279	Sheriff Money Laundering State Asset Forfeiture	230,942	14,000	5,000	19,000	211,942	211,942	42,808	254,750
11281	Cable TV Peg Access Support Fund	37,721	22,191	(22,191)	0	37,721	37,721	224,470	262,191
11282	Cook County Assessor GIS Fee Fund	930,315	1,110,269	346,753	1,457,022	(526,707)	(526,707)	2,738,842	2,212,135
11284	COVID-19 Federal Programs	51,749,719	49,092,406	0	49,092,406	2,657,313	2,657,313	19,172,843	21,830,156
11285	Mortgage Foreclosure Mediation Program	349,729	0	0	0	349,729	349,729	412,455	762,184
11270	Medical Examiner Fees	5,249	43	159	202	5,047	5,047	906,304	911,351
11286	American Rescue Plan Act (ARPA) Fund	19,744	20,158,809	2,739,659	22,898,468	(22,878,724)	(22,878,724)	409,630,342	386,751,618
11287	Equity Fund SPF	708,756	4,139,882	37,500	4,177,382	(3,468,626)	(3,468,626)	52,712,186	49,243,560
TOTAL		\$ 119,570,371	\$ 137,584,163	\$ 7,587,318	\$ 145,171,481	\$ (25,601,110)	\$ (25,601,110)	\$ 615,694,645	\$ 590,093,535

Cook County Sales Tax Revenue (1)

Table - 6

Cook County FY 2007, FY 2008, FY 2009, FY 2010, FY 2011, FY 2012, FY 2013, FY 2014, FY 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 Sales Tax Comparison (Unaudited)



FY2022 YTD - JUNE 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 549,768,771	\$592,332,545	7.74%	\$42,563,774
FY2021 YTD - NOVEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$861,610,924	3.78%	\$31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$849,129,310	\$592,332,545	(30.24%)	(\$256,796,765)
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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)	Over(Under) Est. (in millions)
	\$87,661,170	\$61,922,896	\$71,052,949	\$70,562,415	\$68,813,719	\$69,553,963	\$30,119,564	\$30,145,865	\$28,029,257	\$36,355,580	\$44,026,964	\$42,385,989	\$55,625,261	\$60,262,592	\$27,163,000	\$26,998,000
	\$83,441,561	\$59,972,885	\$72,032,875	\$71,626,171	\$67,466,235	\$67,405,675	\$29,838,990	\$28,859,653	\$27,333,467	\$34,927,067	\$41,431,059	\$41,423,712	\$54,086,807	\$56,550,886	\$26,701,000	\$26,166,000
	\$85,863,591	\$55,502,406	\$69,939,708	\$69,887,841	\$68,308,548	\$67,825,677	\$28,282,115	\$28,628,423	\$27,477,686	\$35,487,641	\$42,721,044	\$41,937,872	\$53,758,630	\$56,512,372	\$27,490,000	\$26,493,000
	\$108,673,584	\$68,824,078	\$81,960,014	\$82,697,771	\$93,480,258	\$82,727,031	\$35,403,923	\$34,437,875	\$33,169,028	\$43,211,230	\$53,795,652	\$51,842,961	\$90,148,605	\$70,256,860	\$32,512,000	\$34,682,000
	\$69,640,097	\$57,567,755	\$58,933,108	\$55,278,221	\$58,821,645	\$56,297,195	\$53,375,008	\$23,660,620	\$22,452,171	\$23,539,092	\$34,030,753	\$34,149,849	\$44,432,064	\$47,034,762	\$23,442,000	\$23,123,000
	\$69,001,171	\$54,773,167	\$54,947,220	\$56,461,598	\$69,006,437	\$56,233,618	\$56,260,940	\$23,554,200	\$22,859,874	\$23,005,418	\$34,030,753	\$34,156,010	\$47,863,427	\$53,209,184	\$22,292,000	\$22,208,000
	\$88,051,371	\$81,000,520	\$50,419,581	\$68,656,689	\$74,052,336	\$66,386,157	\$65,962,181	\$27,798,958	\$27,363,026	\$26,563,220	\$35,746,559	\$41,727,825	\$55,063,867	\$57,449,683	\$25,051,000	\$26,250,000
	\$83,357,864	\$76,771,185	\$38,476,837	\$67,846,114	\$65,512,498	\$65,212,635	\$69,627,844	\$29,798,958	\$27,606,708	\$26,107,559	\$35,470,794	\$41,122,531	\$54,037,220	\$55,368,000	\$26,420,000	\$25,218,000
	\$83,357,864	\$83,357,864	\$46,160,237	\$73,986,097	\$74,052,336	\$69,421,574	\$69,627,844	\$29,768,756	\$29,775,106	\$28,950,345	\$35,470,794	\$42,964,136	\$56,046,822	\$55,368,000	\$27,199,000	\$27,389,000
	\$90,146,122	\$90,146,122	\$56,464,654	\$75,961,709	\$76,306,914	\$73,119,894	\$75,197,274	\$31,635,672	\$30,069,627	\$29,711,059	\$37,603,424	\$46,000,047	\$59,873,227	\$57,404,670	\$28,617,000	\$28,304,000
	\$85,283,259	\$85,283,259	\$61,177,462	\$72,546,262	\$70,785,494	\$67,781,079	\$69,006,512	\$29,923,428	\$28,240,773	\$27,547,502	\$34,628,405	\$42,388,298	\$41,375,995	\$53,704,670	\$58,801,000	\$26,416,000
	\$86,488,787	\$86,488,787	\$60,080,433	\$73,233,945	\$73,166,741	\$68,994,675	\$68,263,674	\$30,204,768	\$29,078,638	\$28,431,128	\$36,266,248	\$43,506,787	\$41,926,627	\$54,323,478	\$60,920,668	\$26,969,390
	\$861,610,924	\$861,610,924	\$721,645,078	\$838,744,833	\$842,649,448	\$810,959,173	\$643,831,866	\$458,191,323	\$333,455,361	\$363,836,841	\$458,191,323	\$503,606,017	\$654,238,552	\$658,832,464	\$386,608,668	\$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)	(\$15,078,169)	-	-	(\$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

Table - 7

Subject: Sales Tax Supplemental Pension Payments

Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
February	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
March	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
April	25,668,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	0

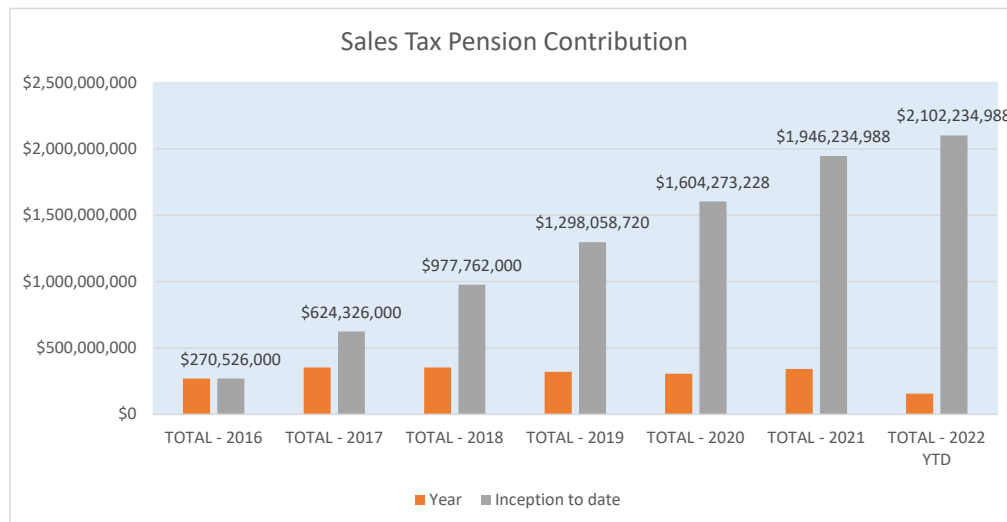
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 156,000,000

Sales Tax

Pension Payments

	Amounts YTD	Inception to Date
TOTAL - 2016	\$270,526,000	\$270,526,000
TOTAL - 2017	\$353,800,000	\$624,326,000
TOTAL - 2018	\$353,436,000	\$977,762,000
TOTAL - 2019	\$320,296,720	\$1,298,058,720
TOTAL - 2020	\$306,214,508	\$1,604,273,228
TOTAL - 2021	\$341,961,760	\$1,946,234,988
TOTAL - 2022 YTD	\$156,000,000	\$2,102,234,988

Sales Tax Pension Payments - Inception to date: \$2,102,234,988



History Notes:

Effective January 1, 2016, the Home Rule Sales Taxes are imposed at a rate of 1.75 percent. The current rate of 1.75 percent is pursuant to an ordinance amendment to the Home Rule Sales Taxes passed by the County Board on July 15, 2015. Pursuant to an accompanying resolution, the County Board expressed its intention that proceeds of the new tax are to be specifically allocated to address the County's and the Retirement Fund's legacy liability costs and critical infrastructure funding needs.

In addition, on October 28, 2015, the Cook County Board authorized an Intergovernmental Agreement with the Cook County Officer and Employees Annuity and Benefit Fund ("Pension Fund") to establish a mechanism by which the County can disburse additional funds to the Pension Fund, from the County's Retailers' Occupation and Services Occupation Tax. The Pension Fund can receive these funds from the County, independent and in addition to the sums provided for in Sections 9-169 of Illinois Pension Code (40 ICS 5/9-169). The County Board authorized a sum in each budget year since the County's FY 2016 Appropriation Bill for this additional payment and the entire amount was remitted to the A & B plan through FY 2021 and during FY2022 YTD.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of May 31st, 2022

Table - 8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0	0	0.1	0 \$	0.1	0.1%
Planning and Development	1.1	3.7	8.1	5.8 \$	18.7	10.7%
Office of Economic Development	-	0	0.1	0.2 \$	0.3	0.2%
County Clerk	-	0	0.2	0.3 \$	0.5	0.3%
Environment and Sustainability	0.40	0	0.1	0.2 \$	0.7	0.4%
Justice Advisory Council	-	0	0.3	0.6 \$	0.9	0.5%
Office of the Sheriff	-	0.1	0	1 \$	1.1	0.6%
State's Attorney	0.40	0.2	0.1	0.7 \$	1.4	0.8%
Medical Examiner	-	0	0	0.2 \$	0.2	0.1%
Public Defender	-	0	0	0.1 \$	0.1	0.1%
Emergency Management & Regional Security	0.20	0.1	97.7	33.7 \$	131.7	75.1%
Adult Probation Dept.	-	0	0.1	0 \$	0.1	0.1%
Public Guardian	-	0	0	0 \$	-	0.0%
Office of the Chief Judge	-	0	0.1	0.9 \$	1.0	0.6%
Juvenile Probation	-	0	0	0 \$	-	0.0%
Clerk of the Circuit Court	-	0	0	0 \$	-	0.0%
Juvenile Temporary Detention Center	-	0.3	0	0 \$	0.3	0.2%
Dept. of Transportation And Highways	0.1	0	0.5	2.1 \$	2.7	1.5%
Board of Election	0	0	0	0 \$	-	0.0%
Land Bank Authority	0.2	0.10	0	0 \$	0.3	0.2%
Dept. of Public Health	0.50	0.80	5.2	8.7 \$	15.2	8.7%
Grand Total	\$ 2.9	\$ 5.3	\$ 112.6	\$ 54.5	\$ 175.3	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	0	0	0.1	0.3 \$	0.4
Federal Direct - CCH	0.1	0	0.1	0.2 \$	0.4
Federal Direct - CCP	1.6	3.7	8.4	7 \$	20.7
Federal Direct - DPH	0	0	0	0.3 \$	0.3
Federal Pass Through - CCH	0.1	0.5	1.2	0.8 \$	2.6
Federal Pass Through - CCP	0.4	0.4	98.1	35.7 \$	134.6
Federal Pass Through - DOT	0	0	0.4	0.6 \$	1.0
Federal Pass Through - DPH	0.2	0	3.1	6.6 \$	9.9
Private/Other - CCH	0	0.2	0.4	0.3 \$	0.9
Private/Other - CCP	0	0	0.1	0.8 \$	0.9
Private/Other - DPH	0	0	0	0 \$	-
State Direct - CCH	0	0	0.2	0.3 \$	0.5
State Direct - CCP	0.3	0.5	0.3	1.4 \$	2.5
State Direct - DOT	0.1	0	0	0 \$	0.1
State Direct - DPH	0.1	0	0.2	0.2 \$	0.5
Grand Total	\$ 2.9	\$ 5.3	\$ 112.6	\$ 54.5	\$ 175.3

Notes to the May 2022 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 budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 31st, 2022** and is included in this revenue report. The next budgeted IGT BIPA Medicaid is scheduled for November 2022 in the amount of **\$107.3 million**. Certain other fee revenues for May 2022 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 FY2022 budgeted Property Tax revenue is based on the FY2022 tax levy, which will not be collected until 2023; actual revenue received during 2022 is based on the FY2021 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2022 will be equal to the difference between the FY2022 and FY2021 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.