

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Four Month Period Ended March 31, 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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April 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 four-month period ended March 31, 2021, for the Corporate, Public Safety, Health 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 4 as of March 31, 2021

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
General Fund								
Revenues	\$636.0	\$605.3	(\$30.7)	(4.8)		\$605.3	(\$30.7)	(4.8)
Expenses	\$589.4	\$494.0	\$95.4	16.2	\$40.3	\$534.3	\$55.1	9.3
Net Results	\$46.6	\$111.3	\$64.7		\$40.3	\$71.0	\$24.4	
Health Fund								
Revenues	\$1,151.4	\$1,119.5	(\$31.9)	(2.8)		\$1,119.5	(\$31.9)	(2.8)
Expenses	\$1,107.6	\$1,246.7	(\$139.1)	(12.6)	\$260.3	\$1,507.0	(\$399.4)	(36.1)
Net Results	\$43.7	(\$127.2)	(\$170.9)		\$260.3	(\$387.5)	(\$431.2)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of March 31, 2021, the General fund net results were positive \$111.3 million, \$64.7 million **favorable** to the year-to-date budget prior to encumbrances. However, when including encumbrances net results were \$24.4 million **favorable** to budget.

Revenues were \$30.7 million or 4.8% **unfavorable** to budget, with Sales tax receipts lower than forecasted. There was an improvement across some revenue categories versus budget in March 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, Transactions Use & State and Other Reimbursements / Transfers, thereby offsetting reductions in the Sales Tax, Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, Cannabis Tax, Sheriff and in other areas.

Expenditures of \$494.0 million were \$95.4 million or 16.2% **favorable** to the year-to-date budget before factoring in encumbrances of \$40.3 million, which resulted in a positive variance of \$51.1 million or 9.3% against budget. However, the majority 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 \$31.9 million or 2.8% **unfavorable** to budget. Expenditures of \$1,246.7 million is \$139.1 million or (12.6%) **unfavorable** to budget before factoring in encumbrances. However, when including encumbrances, net results were \$399.4 million (or 36.1%) **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through March.

State Revenues Update

Through March 31, 2021, the State of Illinois owes the County \$182.4 million. That includes:

General Fund	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total</u>
(\$ in millions)				
AOIC	\$ -	\$ 1.0	\$ 10.9	\$ 11.9
Rent	-	-	0.6	0.6
State Direct grants	0.5	1.4	1.4	3.3
Federal pass - through grants	0.5	35.9	14.9	51.3
Total - General Fund	1.0	38.3	27.8	67.1
Health Fund	-	-	115.3	115.3
Total General & Health Fund	\$ 1.0	\$ 38.3	\$ 143.1	\$ 182.4

The FY2021 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 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 March 31, 2021, the State AOIC due amount was \$11.9 million.^{1,2}

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

As of March 31, 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 \$115.3 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In March and April 2021, the State AOIC reimbursed the County in the amount of \$13.5 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months November 2020 through December 2020 and partial January and February 2021, thus reducing the 2020 outstanding amount owed to the County to \$1.0 million. The amount owed for 2021 is \$10.9 million.

² In March and April 2021, the County received a total of \$67.9 million related to Federal pass – through grants. The majority of the revenues received was for the Department of Emergency Management & Regional Security, FEMA Public Assistance, State’s Attorney Office, Sheriff, County Clerk HAVA and Public Health Grants and others. As of March 31, 2021, the total grants past due amount owed to the County was \$98.1 million. *See new Table – 7 (page 15) for detail.*

As of March 2021, the State owes the County \$51.3 million in Federal pass-through grant receivable including \$4.4 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ In April 2021, CCH received a total of \$36.7 million in Medicaid Managed Care ACA capitation and CountyCare directed payments.

Property Tax Levy

Property Tax Levy – Overall for General Fund and Health Funds Property tax collections were down due to extension of the due date from March 1, 2021 to May 3, 2021. 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 amount impacted by delay was over \$10.8 million in compared to last year collections through March.

	<u>31-Mar-21</u>	<u>31-Mar-20</u>	<u>FY21 vs FY20 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 93,100,026	\$ 103,508,133		
Health Fund	34,167,157	34,561,740		
Total	\$ 127,267,183	\$ 138,069,873	\$ (10,802,690)	-7.82%

General Fund Revenues Fees

Treasurer – Total four-month actual revenue of \$14.0 million was above budgeted revenue of \$9.9 million, resulting in a **favorable** variance of \$4.1 million or 41.37%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of December 2020 through March 2021.

County Clerk – Total four-month actual revenue of \$24.8 million was above budgeted revenue of \$16.9 million, resulting in a **favorable** variance of \$7.9 million or 46.52%. This continued increase in revenue is attributable to the increase in fee amounts charged under the new Predictable Fee Ordinance.

Clerk of the Circuit Court – Total four-month actual revenue of \$20.3 million was above budgeted revenue of \$19.7 million, resulting in a **favorable** variance of \$0.6 million or 3.28%. The positive

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 4.1
County Clerk	7.9
Clerk of Circuit Court	0.6
County Use Tax	4.7
Non Retailer Transactions Use Tax & State	0.5
Other Reimbursements / Transfers	0.1
Total net favorable variances	\$ 17.9
	Unfavorable Variance (millions)
County Sales Tax	\$ (7.8)
Gas / Diesel Fuel Tax	(2.3)
Cigarette Tax	(2.2)
Hotel Accommodations Tax	(1.1)
Amusement Tax	(3.9)
Parking Lot & Garage Operations Tax	(3.9)
Cannabis Tax	(0.8)
Sheriff	(2.6)
Other revenue categories (net)	(24.0)
Net (unfavorable) variances	(48.6)
Total net favorable (unfavorable) variances	\$ (30.7)

variance is still being impacted by the continued closure of the courts due to the extended COVID-19 pandemic restrictions.

Sheriff – Total four-month actual revenue of \$3.2 million was behind budgeted revenue of \$5.8 million, resulting in an **unfavorable** variance of \$2.6 million or 44.34%. The negative variance was due to the impact of extended COVID-19 restrictions on the Sheriff’s revenue activities.

Home Rule Taxes

The County Sales Tax - Revenue of \$246.2 million through March 31, 2021 was behind budgeted revenue of \$254.0 million and resulted in an **unfavorable** variance of \$7.8 million or negative 3.08%. County anticipates that its sales tax revenue will pick up once we begin receiving online sales tax proceeds. Through March 2021, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$3.8 million in revenue loss. The unfavorable variance in sales tax receipts for the month of March can be attributed to stricter than expected mitigation efforts implemented to prevent the spread of COVID-19. The County experiences a 4-month lag between when revenue is collected from when the underlying transaction occurs. Therefore, March receipts represent underlying transactions that occurred in December of 2020. **County Sales Tax contributions to Pension Fund through March 31, 2021 were \$112.0 million based on the IGA.**⁴ *For more current data, see Table-6 (Page 14).*

The County Use Tax - Revenue of \$25.9 million through March 31, 2021 was above budgeted revenue of \$21.2 million and resulted in a **favorable** variance of \$4.7 million or 21.88%. The positive variance was due to stronger than anticipated vehicle sales.

The County Gas / Diesel Fuel Tax - Revenue of \$26.2 million through March 31, 2021 was behind budgeted revenue of \$28.5 million and resulted in an **unfavorable** variance of \$2.3 million or 8.03%. This negative variance was due to the impact of extended COVID-19 restrictions on travel and transportation.

The County Cigarette Tax - Revenue of \$28.0 million through March 31, 2021 was behind budgeted revenue of \$30.2 million, and resulted in an **unfavorable** variance of \$2.2 million, or 7.12%. The negative variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$1.9 million through March 31, 2021 was behind budgeted revenue of \$3.0 million and resulted in an **unfavorable** variance of \$1.1 million or 36.77%. The negative variance was due to the impact of extended COVID-19 restrictions on travel and tourism to our region.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through March 31, 2021 was \$1.7 billion.

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.

The County Amusement Tax - Revenue of \$3.2 million through March 31, 2021 was behind budgeted revenue of \$7.1 million and resulted in an **unfavorable** variance of \$3.9 million or 54.49%. The negative variance was due to the impact of extended COVID-19 restrictions.

The Parking Lot & Garage Operation Tax - Revenue of \$8.6 million through March 31, 2021 was behind budgeted revenue of \$12.5 million and resulted in an **unfavorable** variance of \$3.9 million or 31.13%. The negative variance was due to the impact of extended COVID-19 restrictions.

The Non-Retailer Transactions Use Tax & State- Revenue of \$5.1 million through March 31, 2021 was above budgeted revenue of \$4.6 million and resulted in a **favorable** variance of \$0.5 million or 11.08%. Through March 2021, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$0.3 million in revenue loss. The positive variance was due to stronger than anticipated vehicle sales.

The Cannabis Tax –Revenue of \$3.0 million through March 31, 2021 was behind budgeted revenue of \$3.9 million and resulted in an **unfavorable** variance of \$0.9 million or 24.30%. This negative variance was due to a slower than anticipated roll out of retail licenses.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total four-month actual revenue of \$1.6 million was above budgeted revenue of \$1.5 million and resulted in a **favorable** variance of \$0.1 million or 6.06%. The revenue collected to date is based on current projections with major revenue expected to be collected in the outer months.

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

General Fund Expenditures

Expenses of \$494.0 million were \$95.4 million or 16.2 percent favorable to budget before \$40.3 million in encumbrances. Combined expenditures and encumbrances of \$534.3 million were \$55.1 million or 9.3% **favorable** to budget. Personnel expenses of \$306.9 million were less than the year-to-date budget by \$65.2 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 \$187 million were favorable to budget by \$30.3 million prior to encumbrances, and unfavorable by \$10 million after encumbrances.

Conclusion:

In total, General Fund expenses were \$95.4 million or 16.2 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 negative variance of \$31.9 million or 2.8% through March 31, 2021. The negative variance in the Health System is driven primarily by timing of state payments of Managed Care PMPM payments. The negative variance in patient fees of \$11.7 improved over last month due to retroactive payments for Medicaid FFS payments received from the State. The negative variance in patient fees ties to lower patient volumes in the first quarter of the year.

Expenditures of \$1,246.7 million were \$139.1 million or 12.6 percent **unfavorable** to budget before \$260.3 million in encumbrances. Nearly all the negative variance is in Health Plan Services (CountyCare), in the amount of \$164.2 million and represent claim payments.

CCH Medicaid Expansion – Total four-month actual Medicaid Expansion revenue of \$741.7 million was behind budgeted revenue of \$757.9 million, resulting in an **unfavorable** variance of \$16.2 million or 2.14%. As of March 31, 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 \$115.3 million.

Patient Fee Revenue - Total four-month actual Patient Fee revenue of \$184.7 million was behind budgeted revenue of \$196.4 million and resulted in an **unfavorable** variance of \$11.7 million or 5.98%. This report includes \$48.3 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through March 31, 2021, Federal State Medicaid Programming Funding DSH actual revenue of \$31.8 million was on target with budgeted revenue of \$31.8 million.

Miscellaneous Revenue – Total four-month actual miscellaneous revenue of \$10.7 million was above budgeted revenue of \$5.0 million, resulting in a **favorable** variance of \$5.7 million or 114.85% primarily due to a Blue Cross Equity Quality Incentive Program payment of \$5.9 million.

	Health Enterprise Fund favorable Variance (millions)
Miscellaneous Revenue	\$ 5.7
Net <i>favorable</i> variances	5.7
	Unfavorable Variance (millions)
Medicaid Expansion - Managed Care	\$ (16.2)
Patient Fees	(11.7)
Other revenue categories (net)	(9.7)
Net (unfavorable) variances	(37.6)
Total net favorable (unfavorable) variances	\$ (31.9)

Health Fund- Expenditures

Expenditures of \$1,246.7 million were \$139.1 million or 12.6 percent **unfavorable** to budget before \$260.3 million in encumbrances, primarily in Health Plan Services for claims and Stroger Hospital. Expenditures and encumbrances of \$1,507.0 million were \$399.4 million or 36.1 percent unfavorable to 2021 budget as approved. The encumbrances (\$228.0 out of \$260.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in March and \$28.3 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 Four as of March 31, 2021								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<u>Special Purpose Funds</u>								
Revenues	\$96.8	\$122.3	\$25.5	26.3		\$122.3	\$25.5	26.3
Expenses	\$110.3	\$136.8	(\$26.5)	(24.0)	\$2.0	\$138.8	(\$28.5)	(25.8)
Net Results	(\$13.5)	(\$14.5)	(\$1.0)		\$2.0	(\$16.5)	(\$3.0)	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of March 31, 2021, revenues were \$122.3 million, \$25.5 million above budgeted revenue of \$96.8 million, resulting in a **favorable** variance of 26.3% to budget primarily due to the US Treasury payment of \$72.8 million in Emergency Rental Assistance program. Total expenditures were \$138.8 million after encumbrances. Total expenditures related to CARES Act Fund were \$99.8 million through March 31, 2021. Through March 31, 2021, expenditures and encumbrances have exceeded revenues by \$16.5 million on a modified cash basis. *See Table 5 for further details.*

CARES Act COVID-19

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 March 31, 2021, the County has spent or obligated 100% of its CARES Act allocation, with under \$15M remaining to be spent from its obligated funding. A report reflecting the monthly activity on the CARES Act funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Four As of March 31, 2021

REVENUES	2021 Budget	March 31, 2021	March 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 223,415,718	\$120,443,414	\$ 93,100,026	(22.70%)	(\$27,343,388)
Property Tax Levy Timing Differential			405,016		405,016
Property Tax - Tax Increment Financing Surplus	23,525,945	16,141,309	14,676,015	(9.08%)	(1,465,294)
Fees					
County Treasurer	35,000,000	9,892,858	13,986,000	41.37%	4,093,142
County Clerk	47,918,500	16,940,000	24,821,000	46.52%	7,881,000
Building and Zoning	3,620,100	1,206,700	1,288,000	6.74%	81,300
Environment and Sustainability	4,795,000	671,300	1,214,000	80.84%	542,700
Liquor Licenses	425,000	46,000	29,500	(35.87%)	(16,500)
Clerk of Circuit Court	64,000,000	19,716,843	20,363,000	3.28%	646,157
Sheriff	15,809,882	5,794,322	3,225,000	(44.34%)	(2,569,322)
Public Guardian	2,000,000	528,000	966,000	82.95%	438,000
Public Administrator	1,395,600	342,079	309,000	(9.67%)	(33,079)
Fees and Licenses Board of Review	400,000	133,333	0	(100.00%)	(133,333)
County Assessor	49,000	10,415	22	(99.79%)	(10,393)
Highway Sale of Permits (Hauling & Construction)	850,000	229,343	706,000	207.84%	476,657
Medical Examiner	3,925,000	1,305,417	1,631,000	24.94%	325,583
Contract Compliance M/WBE Cert	40,000	7,826	19,500	149.17%	11,674
Total Fee Revenue	180,228,082	56,824,436	68,558,022	20.65%	11,733,586
Non-Property Taxes					
Home Rule County Sales Tax	830,214,301	254,044,323	246,222,265	(3.08%)	(7,822,058)
County Use Tax	70,100,000	21,245,819	25,895,000	21.88%	4,649,181
Off Track Betting Commission	1,000,000	345,000	392,000	13.62%	47,000
Illinois Gaming-Casino Tax	7,300,000	2,295,300	1,022,000	(55.47%)	(1,273,300)
Retail Sale of Motor Vehicles Tax	2,300,000	683,812	888,000	29.86%	204,188
Retailer's Occupation Tax	3,146,807	1,050,857	1,459,000	38.84%	408,143
Wheel Tax	4,800,000	255,847	321,000	25.47%	65,153
State Income Tax	12,623,600	4,061,296	5,673,000	39.68%	1,611,704
Alcoholic Beverage Tax	36,300,000	10,657,166	11,403,000	7.00%	745,834
Gas / Diesel Fuel Tax	87,000,000	28,502,428	26,213,000	(8.03%)	(2,289,428)
Cigarette Tax	96,500,000	30,165,522	28,019,000	(7.12%)	(2,146,522)
Other Tobacco and Consumable Products Tax	6,600,000	2,038,857	2,175,000	6.68%	136,143
Firearm and Firearm Ammunition Tax	1,200,000	435,447	584,000	34.12%	148,553
Hotel Accommodations Tax	19,500,000	3,069,503	1,941,000	(36.77%)	(1,128,503)
Gambling Machine Tax	3,500,000	60,000	129,000	115.00%	69,000
Video Gaming	550,000	194,000	159,000	(18.04%)	(35,000)
Non Retailer Transactions Use Tax & State	15,250,000	4,549,919	5,054,000	11.08%	504,081
Amusement Tax	24,265,000	7,115,194	3,238,000	(54.49%)	(3,877,194)
Parking Lot & Garage Operations Tax	43,000,000	12,488,664	8,601,000	(31.13%)	(3,887,664)
Sports Wagering Tax	3,575,000	1,191,667	1,707,000	43.24%	515,333
Cannabis Tax	13,905,067	3,903,675	2,955,000	(24.30%)	(948,675)
Total Non-Property Taxes	1,282,629,775	388,354,296	374,050,265	(3.68%)	(14,304,031)
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,334,125	18,111,375	18,091,837	(0.11%)	(19,538)
Salaries of State's Attorney	204,164	68,056	70,070	2.96%	2,014
Salaries of Public Defender	133,833	44,188	44,627	0.99%	439
FPD Reimbursements for Services	1,887,130	629,043	442,122	(29.72%)	(186,921)
Total Intergovernmental Revenues	56,559,252	18,852,662	18,648,656	(1.08%)	(204,006)
Investment Income					
Investment Income	1,000,000	333,333	13,848	(95.85%)	(319,485)
Miscellaneous Revenue					
Cable TV Franchise	1,175,000	243,800	259,928	6.62%	16,128
Real Estate and Rental Income	8,959,992	2,986,664	4,506,960	50.90%	1,520,296
Other Reimbursements / Transfers	27,889,548	1,500,000	1,590,933	6.06%	90,933
Total Miscellaneous Revenue	38,024,540	4,730,464	6,357,821	34.40%	1,627,357
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,118,772	4,706,257	3,834,659	(18.52%)	(871,598)
Other Financing Sources - Fund Balance	76,825,582	25,608,527	25,608,527	0.00%	0
Total Other Financing Sources	90,944,354	30,314,785	29,443,186	(2.88%)	(871,598)
Grand Total Corporate / Public Safety	\$ 1,896,327,666	\$ 635,994,699	\$ 605,252,855	(4.83%)	\$ (30,741,844)
Note: County Sales Tax payment to Pension Fund Thru 3.31.2021 were \$112,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD General Fund Analysis of Expenses and Encumbrances
Thru Period 4 as of March 31, 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	70,363,403	64,675,587	5,687,816	8.1%	1,934,364	66,609,951	5.3%
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,721,838	646,626	600,919	45,707	7.1%	35,071	635,990	1.6%
1081	FIRST DISTRICT	400,000	112,129	107,329	4,800	4.3%	3	107,332	4.3%
1082	SECOND DISTRICT	400,000	114,797	110,224	4,573	4.0%	353	110,577	3.7%
1083	THIRD DISTRICT	400,000	114,278	92,616	21,662	19.0%	-	92,616	19.0%
1084	FOURTH DISTRICT	400,000	113,874	110,742	3,132	2.8%	1,748	112,490	1.2%
1085	FIFTH DISTRICT	470,000	135,294	123,190	12,104	8.9%	-	123,190	8.9%
1086	SIXTH DISTRICT	400,000	115,008	93,227	21,781	18.9%	14,999	108,226	5.9%
1087	SEVENTH DISTRICT	400,000	119,119	103,249	15,870	13.3%	-	103,249	13.3%
1088	EIGHTH DISTRICT	400,000	114,439	115,359	(920)	-0.8%	-	115,359	-0.8%
1089	NINTH DISTRICT	400,000	109,649	108,427	1,222	1.1%	-	108,427	1.1%
1090	TENTH DISTRICT	400,000	114,379	106,795	7,584	6.6%	(570)	106,225	7.1%
1091	ELEVENTH DISTRICT	450,000	127,212	76,465	50,747	39.9%	-	76,465	39.9%
1092	TWELFTH DISTRICT	400,000	115,829	100,294	15,535	13.4%	-	100,294	13.4%
1093	THIRTEENTH DISTRICT	400,000	114,864	99,827	15,037	13.1%	50	99,877	13.0%
1094	FOURTEENTH DISTRICT	400,000	112,543	99,719	12,824	11.4%	59	99,778	11.3%
1095	FIFTEENTH DISTRICT	400,000	115,879	107,623	8,256	7.1%	299	107,922	6.9%
1096	SIXTEENTH DISTRICT	400,000	113,564	105,408	8,156	7.2%	1,250	106,658	6.1%
1097	SEVENTEENTH DISTRICT	400,000	118,900	99,068	19,832	16.7%	34	99,102	16.7%
	COOK COUNTY BOARD OF COMISSIONERS	8,641,836	2,628,383	2,360,481	267,902	10.2%	53,296	2,413,777	8.2%
1040	COUNTY ASSESSOR	27,969,719	8,564,034	7,506,163	1,057,871	12.4%	19,927	7,526,090	12.1%
1050	BOARD OF REVIEW	14,063,600	4,146,979	3,931,540	215,439	5.2%	7,395	3,938,935	5.0%
1060	COUNTY TREASURER	767,603	226,091	198,134	27,957	12.4%	792	198,926	12.0%
1110	COUNTY CLERK	18,783,552	5,920,777	5,017,893	902,884	15.2%	27,081	5,044,974	14.8%
1250	STATE'S ATTORNEY	133,571,049	39,521,091	36,471,669	3,049,422	7.7%	77,786	36,549,455	7.5%
	SHERIFF	572,740,454	169,347,354	122,525,958	46,821,396	27.6%	1,740,819	124,266,777	26.6%
	CHIEF JUDGE	260,105,100	79,758,688	74,930,748	4,827,940	6.1%	192,630	75,123,378	5.8%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	99,356,779	30,751,824	28,490,608	2,261,216	7.4%	46,653	28,537,261	7.2%
1080	OFFICE OF INSPECTOR GENERAL	1,874,306	594,205	564,385	29,820	5.0%	-	564,385	5.0%
1390	PUBLIC ADMINISTRATOR	1,408,190	422,581	408,295	14,286	3.4%	-	408,295	3.4%
	FIXED CHARGES	522,218,405	177,148,105	146,962,472	30,185,633	17.0%	36,201,319	183,163,791	-3.4%
	TOTAL	\$ 1,896,327,664	\$ 589,393,515	\$ 494,043,933	\$ 95,349,582	16.2%	\$ 40,302,062	\$ 534,345,995	9.3%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Four As of March 31, 2021

REVENUES	2021 Budget	March 31, 2021	March 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 122,704,917	\$ 66,150,221	\$ 34,167,157	(48.35%)	(\$31,983,064)
Property Tax Levy Timing Differential			21,564,000		21,564,000
Stroger Hospital -					
Medicare	174,196,757	52,890,522	46,394,153	(12.28%)	(6,496,369)
Public Assistance (Medicaid)	378,659,433	114,970,540	109,580,128	(4.69%)	(5,390,412)
Private Payors and Carriers	63,983,981	19,427,148	24,323,069	25.20%	4,895,921
Stroger Hospital - Sub Total	616,840,171	187,288,210	180,297,350	(3.73%)	(6,990,860)
Provident Hospital -					
Medicare	13,839,021	4,201,876	2,301,468	(45.23%)	(1,900,408)
Public Assistance (Medicaid)	12,089,703	3,670,738	1,939,299	(47.17%)	(1,731,439)
Private Payors and Carriers	4,354,784	1,322,222	203,066	(84.64%)	(1,119,156)
Provident Hospital - Sub Total	30,283,508	9,194,836	4,443,833	(51.67%)	(4,751,003)
Patient Fees (Medicare, Medicaid, Private & 3rd)	647,123,679	196,483,046	184,741,183	(5.98%)	(11,741,863)
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	63,667,432	63,667,432	0.00%	0
Medicaid Expansion - Managed Care					
Medicare	34,821,901	8,611,903	172,531	(98.00%)	(8,439,372)
Public Assistance (Medicaid)	2,185,581,343	749,334,288	741,547,145	(1.04%)	(7,787,143)
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,220,403,244	757,946,191	741,719,676	(2.14%)	(16,226,515)
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	24,553,568	25,252,318	2.85%	698,750
CCH - Total Fees	3,249,678,238	1,080,200,237	1,052,930,609	(2.52%)	(27,269,628)
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	11,000,000	3,666,667	10,470,923	185.57%	6,804,256
Public Health	4,000,000	1,333,333	271,703	(79.62%)	(1,061,630)
Miscellaneous Revenues - Sub	15,000,000	5,000,000	10,742,626	114.85%	5,742,626
TOTALS	\$ 3,387,383,155	\$ 1,151,350,458	\$ 1,119,404,392	(2.77%)	\$ (31,946,066)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 4 as of March 31, 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	\$ 28,501,447	\$ 23,100,092	\$ 5,401,355	19.0%	\$240,464	\$ 23,340,556	\$ 5,160,891	18.1%
4241	Health Services - JTDC	8,353,739	2,458,253	1,772,077	686,176	27.9%	4,900	1,776,977	681,276	27.7%
4890	Health System Administration	50,349,966	14,933,786	12,370,842	2,562,944	17.2%	213,779	12,584,621	2,349,165	15.7%
4891	Provident Hospital of Cook County	62,104,400	18,591,341	18,083,440	507,901	2.7%	1,613,215	19,696,655	(1,105,314)	-5.9%
4893	Ambulatory and Community Health Network of Cook County	83,368,398	25,428,455	21,731,322	3,697,133	14.5%	1,131,134	22,862,456	2,565,999	10.1%
4894	Ruth M. Rothstein CORE Center	24,715,520	7,814,303	6,454,533	1,359,770	17.4%	257,961	6,712,494	1,101,809	14.1%
4895	Department of Public Health	16,885,928	5,024,367	3,653,514	1,370,853	27.3%	537,397	4,190,911	833,456	16.6%
4896	Health Plan Services	2,167,073,499	736,505,385	900,701,767	(164,196,382)	-22.3%	227,982,359	1,128,684,126	(392,178,741)	-53.2%
4897	John H. Stroger, Jr. Hospital of Cook County	764,858,146	230,503,705	243,237,661	(12,733,956)	-5.5%	28,281,559	271,519,220	(41,015,515)	-17.8%
4899	Fixed Charges and Special Purpose Appropriations - Health	113,738,700	37,865,297	15,596,389	22,268,908	58.8%	-	15,596,389	22,268,908	58.8%
TOTAL		\$ 3,387,383,154	\$ 1,107,626,338	\$ 1,246,701,637	\$ (139,075,299)	-12.6%	\$ 260,262,768	\$ 1,506,964,405	\$ (399,338,067)	-36.1%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Four month Period ended March 31, 2021

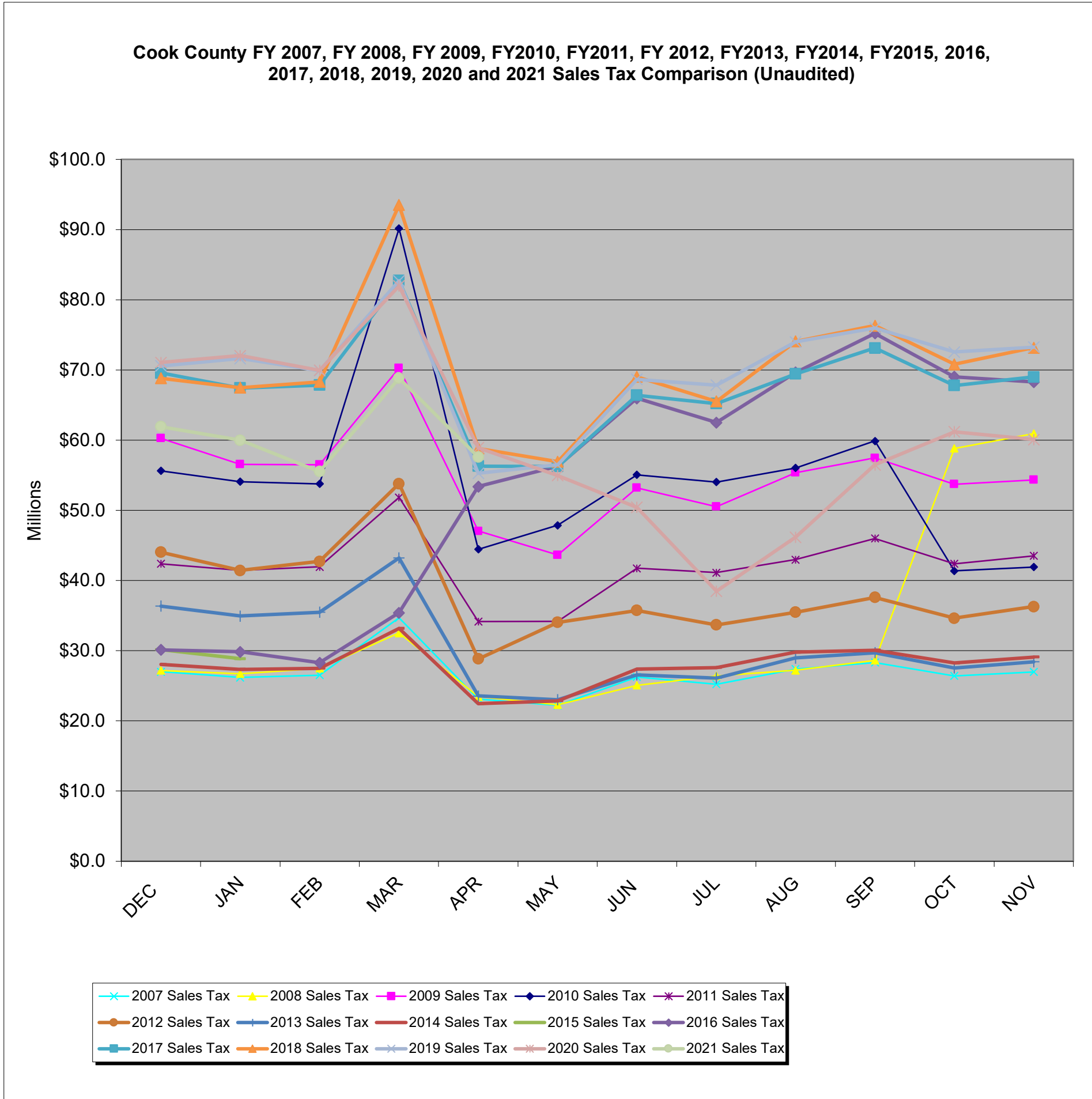
SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures & Encumbrances</u>	<u>Revenues Over (Under) Expenditures & Encumbrances</u>	<u>3/31/2021 Net Change In Fund Balance</u>	<u>FY2020 Projected Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
501	Motor Fuel Tax IL First	\$17,000,678	\$13,402,096	\$805,077	\$14,207,173	\$2,793,505	\$2,793,505	\$17,831,974	\$20,625,479
510	Animal Control	1,658,722	1,703,834	16,212	1,720,046	(61,324)	(61,324)	11,337,080	11,275,756
524&525	Election Division Fund	4,666,667	5,909,766	375,243	6,285,009	(1,618,342)	(1,618,342)	20,740,705	19,122,363
527	County Clerk Document Storage System	2,699,487	711,023	3,121	714,144	1,985,343	1,985,343	1,788,707	3,774,050
528	Circuit Court Automation	2,474,891	2,116,583	(8,045)	2,108,538	366,353	366,353	(7,432,254)	(7,065,901)
529	Circuit Court Document Storage	2,254,500	2,197,853	4,138	2,201,991	52,509	52,509	(1,016,128)	(963,619)
530	Law Library	1,206,835	1,489,543	497	1,490,040	(283,205)	(283,205)	2,474,946	2,191,741
531	Circuit Court - Dispute Resolution	44,211	493	0	493	43,718	43,718	75,526	119,244
532	Adult Probation / Probation Service Fee	560,286	105,307	530	105,837	454,449	454,449	405,760	860,209
533	County Clerk Automation	519,948	333,365	6,374	339,739	180,209	180,209	187,901	368,110
534	Treasurer - Tax Sales Automation	5,564,330	3,265,375	52,239	3,317,614	2,246,716	2,246,716	16,165,512	18,412,228
535	Intergovernment Agreement/ ETSB	730,000	631,194	0	631,194	98,806	98,806	711,863	810,669
541	Social Service/ Probation & Court Services	426,057	98,303	11,511	109,814	316,243	316,243	1,007,189	1,323,432
544	Lead Poisoning Prevention Fund	227	407,108	334,661	741,769	(741,542)	(741,542)	5,687,953	4,946,411
545	Geographic Information Systems - GIS	3,779,897	1,039,952	54,855	1,094,807	2,685,090	2,685,090	13,367,504	16,052,594
561	State's Attorney Narcotics Forfeiture	255,450	693,065	0	693,065	(437,615)	(437,615)	981,742	544,127
564	Suburban CC TB Sanitarium District	50	52,780	7,194	59,974	(59,924)	(59,924)	4,918,968	4,859,044
567	Circuit Court Administrative Fund	256,484	160,900	0	160,900	95,584	95,584	(190,567)	(94,983)
570	County Clerk GIS Fee Fund	1,619,745	178,066	370	178,436	1,441,309	1,441,309	2,918,090	4,359,399
571	County Clerk Rental Housing Support Fee	131,136	0	0	0	131,136	131,136	21,089	152,225
573	Sheriff Women's Justice Services	15,825	0	0	0	15,825	15,825	114,516	130,341
577	Sheriff Vehicle Purchase Fund	8	7,666	0	7,666	(7,658)	(7,658)	176,385	168,727
579	Assessor Special Fund	197,094	0	0	0	197,094	197,094	97,911	295,005
580	CCC Electronic Citation Fund	207,960	7,902	0	7,902	200,058	200,058	502,607	702,665
583	SAO Records Automation	35,174	44,296	0	44,296	(9,122)	(9,122)	298,397	289,275
584	PD Records Automation	33,081	503	0	503	32,578	32,578	(9,375)	23,203
585	Environmental Control Solid Waste Mgmt	229,975	175,556	0	175,556	54,419	54,419	1,738,976	1,793,395
586	Land Bank Authority	1,276,028	1,678,057	17,387	1,695,444	(419,416)	(419,416)	4,278,370	3,858,954
587	Section 108 Loan Program	0	0	0	0	0	0	8,657,210	8,657,210
588	Erroneous Homestead Exemption Recovery	300,556	304,069	3	304,072	(3,516)	(3,516)	(44,561)	(48,077)
	Township Roads	399,182	0	0	0	399,182	399,182	3,490,733	3,889,915
	Sheriff Pharmaceutical Disposal	25,469	0	0	0	25,469	25,469	122,576	148,045
	Sheriff Operations State Asset Forfeiture	4,294	34,428	0	34,428	(30,134)	(30,134)	703,329	673,195
	Sheriff Money Laundering State Asset Forfeiture	538	17,496	0	17,496	(16,958)	(16,958)	45,796	28,838
	Cable TV Peg Access Support Fund	20,791	0	0	0	20,791	20,791	20,257	41,048
	Cook County Assessor GIS Fee Fund	809,799	317,877	0	317,877	491,922	491,922	2,211,339	2,703,261
	COVID-19 CARES Act Fund	72,812,726	99,772,447	366,211	100,138,658	(27,325,932)	(27,325,932)	49,954,000	22,628,068
	Mortgage Foreclosure Mediation Program	114,555	0	0	0	114,555	114,555	0	114,555

TOTAL \$122,332,656 \$136,856,903 \$ 2,047,578 \$ 138,904,481 (\$16,571,825) (\$16,571,825) \$ 164,342,026 \$ 147,770,201

Table - 6

Cook County Sales Tax Revenue (1)



FY2021 YTD - APRIL 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 312,219,023	\$303,790,022	(2.70%)	(\$8,429,001)
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	
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2021	\$61,922,898	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755								\$303,790,022
Over/(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)								(\$8.4)
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)

March 31, 2021

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	FY2021	Total	% of
Planning and Development	\$ 0.2	\$ 0.5	\$ 8.8	\$ 10.4	\$ 6.7	\$ 26.6	27.1%
Office of Economic Development	-	-	-	-	0.1	0.1	0.1%
County Clerk	-	-	-	-	-	-	0.0%
Environment and Sustainability	-	-	0.3	0.3	0.2	0.8	0.8%
Justice Advisory Council	-	-	-	0.1	-	0.1	0.1%
Office of the Sheriff	-	-	-	0.7	1.3	2.0	2.0%
State's Attorney	-	-	0.3	1.3	4.7	6.2	6.3%
Medical Examiner	-	-	-	0.3	-	0.3	0.3%
Public Defender	-	-	-	-	-	0.1	0.1%
Emergency Management & Regional Security	-	-	0.1	18.4	7.0	25.5	26.0%
Adult Probation Dept.	-	-	-	-	-	-	0.0%
Office of the Chief Judge	-	-	-	0.1	0.4	0.5	0.5%
Juvenile Probation	-	-	-	-	-	-	0.0%
Clerk of the Circuit Court	-	-	-	0.1	0.2	0.3	0.3%
Juvenile Temporary Detention Center	-	-	-	0.3	-	0.3	0.3%
Dept. of Transportation And Highways	-	-	0.1	12.3	1.7	14.2	14.5%
Board of Election	-	-	-	2.7	0.8	3.4	3.5%
Land Bank Authority	-	-	0.2	0.1	-	0.3	0.3%
Dept. of Public Health	0.4	(0.4)	0.4	2.8	14.2	17.4	17.7%
Grand Total	\$ 0.6	\$ 0.1	\$ 10.2	\$ 49.9	\$ 37.3	\$ 98.1	100.0%

By Funding Source	FY2017	FY2018	FY2019	FY2020	FY2021	Total
Federal Direct - CCH	\$ 0.4	\$ (0.4)	\$ 0.1	\$ 0.4	\$ 12.4	\$ 13.0
Federal Direct - CCP	0.2	0.5	9.3	11.6	8.2	29.8
Federal Pass Through - CCH	-	-	0.1	1.0	0.9	2.0
Federal Pass Through - CCP	-	-	0.3	22.0	11.9	34.2
Federal Pass Through - DOT	-	-	-	12.2	1.6	13.8
Federal Pass Through - DPH	-	-	0.1	0.7	0.5	1.3
Private/Other - CCH	-	-	-	0.3	0.3	0.6
State Direct - CCH	-	-	-	0.1	0.1	0.2
State Direct - CCP	-	-	0.3	1.1	1.2	2.6
State Direct - DOT	-	-	0.1	-	-	0.1
State Direct - DPH	-	-	0.1	0.2	0.1	0.5
Grand Total	\$ 0.6	\$ 0.1	\$ 10.4	\$ 49.6	\$ 37.2	\$ 98.1

Notes to the March 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 March 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.