

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Seven-Month Period Ended June 30, 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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July 29, 2022

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

Attached is an Analysis of Revenues and Expenses Report for the seven-month period ended June 30, 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. Wilson, CPA
Acting Chief Financial Officer & Comptroller
Cook County Bureau of Finance

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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P07 as of June 30, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,141.3	\$1,351.6	\$210.3	18.4		\$1,351.6	\$210.3	18.4
Expenses	\$1,095.8	\$1,057.8	\$38.0	3.5	\$30.5	\$1,088.3	\$7.5	0.7
Net Results	\$45.5	\$293.8	\$248.3		\$30.5	\$263.3	\$217.8	
Health Fund								
Revenues	\$2,255.2	\$2,763.4	\$508.2	22.5		\$2,763.4	\$508.2	22.5
Expenses	\$2,278.8	\$2,500.8	(\$222.0)	(9.7)	\$75.4	\$2,576.2	(\$297.4)	(13.0)
Net Results	(\$23.7)	\$262.6	\$286.3		\$75.4	\$187.2	\$210.9	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of June 30, 2022, the General Fund net results were positive \$293.8 million, \$248.3 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$217.8 million **favorable** to budget.

Revenues were \$210.3 million or 18.4% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in June 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, Amusement 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 \$1.057 billion were \$38.0 million or 3.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$30.5 million, which resulted in a positive variance of \$7.5 million or 0.7% 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 \$508.2 million or 22.5% **favorable** to budget. Expenditures of \$2.500 billion are \$222.0 million or 9.7% **unfavorable** to budget before factoring in encumbrances of \$75.4 million. When including encumbrances, net results were \$297.4 million or 13.0% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through June.

State Revenues Update

Through June 30, 2022, the State of Illinois owes the County \$280.8 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 23.8	\$ 23.8	AOIC vouchers average - 45-60 days
Rent	-	-	-	1.0	1.0	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.5	0.1	3.6	4.6	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	0.4	90.2	70.8	161.8	Estimated average days over - 90 days
Total - General Fund	0.8	0.9	90.3	99.2	191.2	
Health Fund	-	-	-	82.4	82.4	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	0.4	0.9	1.4	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.3	0.5	2.0	3.0	5.8	Estimated average days over - 90 days
Total Health Fund	0.4	0.5	2.4	86.3	89.6	
Total General & Health Fund	\$ 1.2	\$ 1.4	\$ 92.7	\$ 185.5	\$ 280.8	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through June 30, 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 June 30, 2022, the State AOIC past due amount was \$23.8 million.¹

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

As of June 30, 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 \$82.4 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In June 2022 and July 2022, the State AOIC reimbursed the County in the amount of \$7.7 million related to invoice vouchers for Juvenile Probation and Social Services Officer's salaries and grants-in-aid for the months of December 2021 through May 2022. The remaining amount owed for 2022 is \$23.8 million.

² In June 2022 and July 2022, the County received a total of \$92.3 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 June 30, 2022, the total grants past due amount owed to the County was \$197.8 million. *See Table – 8 (page 17) for detail.*

As of June 2022, the State owes the County \$167.6 million in Federal pass-through grant receivable including \$68.7 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of June 30, 2022, the State owed CCH a total of \$82.4 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total seven-month property tax levy revenue of \$221.7 million was ahead of prior year property tax revenue of \$159.9 million, resulting in a **favorable** variance of \$61.8 million or 38.68% based on current collections through June 30, 2022.

			FY2022 vs FY2021	
	30-Jun-22	30-Jun-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 143,129,528	\$ 116,580,906	\$ 26,548,622	
Health Fund	78,604,830	43,304,151	35,300,679	
Total	\$ 221,734,358	\$ 159,885,057	\$ 61,849,301	38.68%

General Fund Revenues Fees

Treasurer – Total seven-month actual revenue of \$92.3 million was above budgeted revenue of \$21.4 million, resulting in a **favorable** variance of \$70.9 million or 332.35%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through June 2022.

County Clerk – Total seven-month actual revenue of \$42.0 million was above budgeted revenue of \$33.3 million, resulting in a **favorable** variance of \$8.7 million or 26.26%. 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 preceding six-months period. However, June recording revenue reflects a housing slow down due to the increased mortgage rates and low inventory of houses. Despite this, commercial, and high dollar amount property sales have increased the real estate transfer

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 70.9
County Clerk	8.7
Sheriff	0.5
County Sales Tax	42.5
County Use Tax	6.6
Cigarette Tax	1.2
Alcoholic Beverage Tax	0.1
Hotel Accommodations Tax	2.9
Amusement Tax	1.2
Parking Lot & Garage Operations Tax	6.4
Other Reimbursements / Transfers	54.8
Other revenue categories (net)	20.8
Total net favorable variances	\$ 216.6
	Unfavorable Variance
	(millions)
Gas / Diesel Fuel Tax	\$ (2.8)
Non Retailer Transactions Use Tax & State	(1.3)
Cannabis Tax	(1.4)
Clerk of Circuit Court	(0.8)
Net (unfavorable) variances	(6.3)
Total net favorable (unfavorable) variances	\$ 210.3

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 seven-month actual revenue of \$36.7 million was behind budgeted revenue of \$37.5 million, resulting in an **unfavorable** variance of \$0.8 million or 2.02% and is based on current collections and delays in processing the revenues received due to staff shortage.

Sheriff – Total seven-month actual revenue of \$6.9 million was above budgeted revenue of \$6.4 million, resulting in a **favorable** variance of \$0.5 million or 7.95%. 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 \$592.3 million through June 30, 2022 was above budgeted revenue of \$549.8 million and resulted in a **favorable** variance of \$42.5 million or positive 7.74%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, June receipts represent underlying transactions that occurred in March 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 June 30, 2022 were \$182.0 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 \$53.2 million through June 30, 2022 was above budgeted revenue of \$46.6 million and resulted in a **favorable** variance of \$6.6 million or 14.17%. The positive variance is due to significantly higher vehicle prices due to ongoing supply chain issues limiting inventory.

The County Gas / Diesel Fuel Tax - Revenue of \$50.5 million through June 30, 2022 was behind budgeted revenue of \$53.3 million and resulted in an **unfavorable** variance of \$2.8 million or 5.28%. This negative variance is predominantly due to the ongoing significant increase in prices.

The County Cigarette Tax - Revenue of \$52.8 million through June 30, 2022 was above budgeted revenue of \$51.6 million, and resulted in a **favorable** variance of \$1.2 million, or 2.38%. The positive variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$13.0 million through June 30, 2022 was above budgeted revenue of \$10.1 million and resulted in a **favorable** variance of \$2.9 million or 29.09%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The Alcoholic Beverage Tax - Revenue of \$21.2 million through June 30, 2022 was above budgeted revenue of \$21.1 million and resulted in a **favorable** variance of \$0.1 million or 0.60%. 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 June 30, 2022 was \$2.1 billion.

The County Amusement Tax - Revenue of \$23.4 million through June 30, 2022 was above budgeted revenue of \$22.2 million and resulted in a **favorable** variance of \$1.2 million or 5.51%. 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 \$27.6 million through June 30, 2022 was above budgeted revenue of \$21.2 million and resulted in a **favorable** variance of \$6.4 million or 30.16%. The positive variance is due to compliance initiatives.

The Non-Retailer Transactions Use Tax & State - Revenue of \$7.9 million through June 30, 2022 was behind budgeted revenue of \$9.2 million and resulted in an **unfavorable** variance of \$1.3 million or 14.42%. 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 \$7.5 million through June 30, 2022 was behind budgeted revenue of \$8.9 million and resulted in an **unfavorable** variance of \$1.4 million or 15.64%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total seven-month actual revenue of \$73.0 million was above budgeted revenue of \$18.2 million and resulted in a **favorable** variance of \$54.8 million or 300.35%. 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 June 30, 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 \$1.057 billion were \$38.0 million or 3.5% **favorable** to budget before \$30.5 million in encumbrances. Combined expenditures and encumbrances of \$1.088 billion were \$7.5 million or 0.7% **favorable** to budget. Non-personnel expenditures of \$340.1 million were favorable to budget by \$18.6 million prior to encumbrances, and unfavorable by \$11.8 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 \$16.9 million (5.0%). This variance is largely due to personnel costs within the Department of Corrections.

Conclusion:

In total, General Fund expenses were \$38.0 million or 3.5% **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 \$508.2 million or 22.5% through June 30, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$233.1 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$2.500 billion were \$222.0 million or 9.7% **unfavorable** to budget before \$75.4 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	\$ 233.1
Medicaid Expansion - Managed Care	212.6
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	57.1
Other revenue categories (net)	12.1
Net <i>favorable</i> variances	516.7
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (0.7)
Miscellaneous Revenue	(7.8)
Net (unfavorable) variances	(8.5)
Total net favorable (unfavorable) variances	\$ 508.2

Health Fund - Revenue

CCH Medicaid Expansion – Total seven-month actual Medicaid Expansion revenue of \$1.806 billion was above budgeted revenue of \$1.594 billion, resulting in a **favorable** variance of \$212.6 million or 13.34% due to timing of state payment adjustments, to account for the higher membership through June 2022. As of June 30, 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 \$82.4.

Patient Fee Revenue - Total seven-month actual Patient Fee revenue of \$622.2 million was above budgeted revenue of \$389.1 million and resulted in a **favorable** variance of \$233.1 million or 59.91%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$302.0 million YTD payment through June 30, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through June 30, 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 June 30, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$163.3 million was above budgeted revenue of \$106.2 million and resulted in a **favorable** variance of \$57.1 million or 53.82%. 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 June 30, 2022, Graduate Medical Education (GME) actual revenue of \$42.1 million was behind budgeted revenue of \$42.8 million and resulted in an **unfavorable** variance of \$0.7 million or 1.61%. The negative variance in GME revenue was due to timing of payments received.

Miscellaneous Revenue – Total seven-month actual miscellaneous revenue of \$3.0 million was behind budgeted revenue of \$10.8 million, resulting in an **unfavorable** variance of \$7.8 million or 72.10% primarily due to a drop in Department of Public Health revenue collections of \$0.7 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$7.1 million based on current collections.

Health Fund- Expenditures

Expenditures of \$2.500 billion were \$222.0 million or 9.7 percent **unfavorable** to budget before \$75.4 million in encumbrances, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$2.576 billion were \$297.4 million or 13.0 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$5.1 million out of \$75.4 million) are current obligations entered by Health Plan Services for claims with most of the payments made in June and \$48.8 million are current encumbrances of Stroger Hospital.

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

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Seven as of June 30, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$118.7	\$630.3	\$511.6	431.0		\$630.3	\$511.6	431.0
Expenses	\$431.8	\$166.2	\$265.6	61.5	\$2.9	\$169.1	\$262.7	60.8
Net Results	(\$313.1)	\$464.1	\$777.2		\$2.9	\$461.2	\$774.3	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of June 30, 2022, revenues were \$630.3 million, \$511.6 million above budgeted revenue of \$118.7 million, resulting in a **favorable** variance of 431.0% to budget. Revenues collected thru June 2022 are primarily due to the US Treasury payments of \$500.2 million in ARPA second tranche and of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$169.1 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$49.4 million and are related to ERA distributions through June 30, 2022. Through June 30, 2022, revenues have exceeded expenditures and encumbrances by \$461.2 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 June 30, 2022, the County has spent \$137.5 million of its allocation, which is 96% of the ERA 1 and 99.7% 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. On June 9, 2022, Cook County received the second tranche payment of \$500.2 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 June 30, 2022, \$59.7 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 Seven As of June 30, 2022

REVENUES	2022 Budget	June 30, 2022	June 30, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 105,441,128	\$ 143,129,528	35.74%	\$ 37,688,400
Property Tax Levy Timing Differential			(18,442,888)		(18,442,888)
Property Tax - Tax Increment Financing Surplus	23,525,945	19,166,953	10,969,792	(42.77%)	(8,197,161)
Fees					
County Treasurer	35,000,000	21,341,501	92,269,394	332.35%	70,927,893
County Clerk	58,526,464	33,267,000	42,001,894	26.26%	8,734,894
Building and Zoning	3,620,100	2,111,725	2,376,838	12.55%	265,113
Environment and Sustainability	4,795,000	1,360,550	3,806,975	179.81%	2,446,425
Liquor Licenses	425,000	406,500	297,672	(26.77%)	(108,828)
Clerk of Circuit Court	71,425,000	37,450,000	36,692,269	(2.02%)	(757,731)
Sheriff	10,886,839	6,375,000	6,881,983	7.95%	506,983
Public Guardian	2,796,000	1,625,000	1,343,797	(17.30%)	(281,203)
Public Administrator	1,400,000	940,000	659,444	(29.85%)	(280,556)
Fees and Licenses Board of Review	350,000	100,000	0	0.00%	(100,000)
County Assessor	50	28	378	1250.00%	350
Highway Sale of Permits (Hauling & Construction)	1,545,000	925,000	1,209,064	30.71%	284,064
Medical Examiner	3,430,100	1,960,100	2,551,783	30.19%	591,683
Contract Compliance M/WBE Cert	42,000	22,235	26,250	18.06%	4,015
Total Fee Revenue	194,241,553	107,884,639	190,117,741	76.22%	82,233,102
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	549,768,771	592,332,545	7.74%	42,563,774
County Use Tax	82,000,000	46,612,745	53,219,710	14.17%	6,606,965
Off Track Betting Commission	960,000	565,000	420,836	(25.52%)	(144,164)
Illinois Gaming-Casino Tax	11,000,000	6,394,928	6,223,699	(2.68%)	(171,229)
Retail Sale of Motor Vehicles Tax	2,750,000	1,501,839	1,394,648	(7.14%)	(107,191)
Retailer's Occupation Tax	3,560,270	2,155,000	2,699,590	25.27%	544,590
Wheel Tax	4,500,000	2,927,765	2,432,528	(16.92%)	(495,237)
State Income Tax	17,000,000	10,245,000	13,251,328	29.34%	3,006,328
Alcoholic Beverage Tax	37,300,000	21,105,828	21,233,060	0.60%	127,232
Gas / Diesel Fuel Tax	92,250,000	53,294,179	50,481,095	(5.28%)	(2,813,084)
Cigarette Tax	90,000,000	51,630,666	52,859,439	2.38%	1,228,773
Other Tobacco and Consumable Products Tax	6,300,000	3,500,988	4,766,140	36.14%	1,265,152
Hotel Accommodations Tax	21,500,000	10,117,838	13,061,295	29.09%	2,943,457
Gambling Machine Tax	3,500,000	120,000	530,935	342.45%	410,935
Video Gaming	750,000	453,000	634,975	40.17%	181,975
Non Retailer Transactions Use Tax & State	16,250,000	9,249,733	7,915,619	(14.42%)	(1,334,114)
Amusement Tax	36,250,000	22,203,641	23,427,282	5.51%	1,223,641
Parking Lot & Garage Operations Tax	38,000,000	21,231,146	27,633,878	30.16%	6,402,732
Sports Wagering Tax	5,000,000	2,890,000	4,889,466	69.19%	1,999,466
Cannabis Tax	16,750,000	8,842,000	7,459,445	(15.64%)	(1,382,555)
Total Non-Property Taxes	1,453,927,946	824,810,067	886,867,513	7.52%	62,057,446
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	31,500,000	33,512,524	6.39%	2,012,524
Salaries of State's Attorney	215,381	125,650	125,644	(0.00%)	(6)
Salaries of Public Defender	127,419	74,200	75,443	1.68%	1,243
FPD Reimbursements for Services	1,877,130	1,094,993	752,446	(31.28%)	(342,547)
Total Intergovernmental Revenues	56,219,930	32,794,843	34,466,057	5.10%	1,671,215
Investment Income					
Investment Income	1,000,000	583,333	298,335	(48.86%)	(284,998)
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	565,000	552,430	(2.22%)	(12,570)
Real Estate and Rental Income	9,185,215	5,565,001	6,129,125	10.14%	564,124
Other Reimbursements / Transfers	35,098,692	18,243,115	73,036,043	300.35%	54,792,928
Total Miscellaneous Revenue	45,413,907	24,373,116	79,717,598	227.07%	55,344,482
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	8,717,846	6,933,925	(20.46%)	(1,783,921)
Other Financing Sources - Fund Balance	30,000,000	17,500,000	17,500,000	0.00%	0
Total Other Financing Sources	44,944,879	26,217,846	24,433,925	(6.80%)	(1,783,921)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 1,141,271,925	\$ 1,351,557,601	18.43%	\$ 210,285,676
Note: County Sales Tax payment to Pension Fund Thru 6.30.2022 were \$182,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P07 as of June 30, 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	141,967,117	128,171,884	13,795,233	9.7%	1,575,256	129,747,140	8.6%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	1,046,116	892,181	153,935	14.7%	(2,476)	889,705	15.0%
1081 FIRST DISTRICT	406,335	220,860	198,795	22,065	10.0%	947	199,742	9.6%
1082 SECOND DISTRICT	407,341	224,764	192,787	31,977	14.2%	-	192,787	14.2%
1083 THIRD DISTRICT	405,131	224,696	194,966	29,730	13.2%	-	194,966	13.2%
1084 FOURTH DISTRICT	406,617	228,891	199,473	29,418	12.9%	1,803	201,276	12.1%
1085 FIFTH DISTRICT	478,380	264,215	225,423	38,792	14.7%	-	225,423	14.7%
1086 SIXTH DISTRICT	407,305	224,852	188,028	36,824	16.4%	-	188,028	16.4%
1087 SEVENTH DISTRICT	407,038	227,395	164,420	62,975	27.7%	127	164,547	27.6%
1088 EIGHTH DISTRICT	407,267	244,606	176,993	67,613	27.6%	-	176,993	27.6%
1089 NINTH DISTRICT	406,936	222,416	212,256	10,160	4.6%	-	212,256	4.6%
1090 TENTH DISTRICT	407,863	225,007	175,192	49,815	22.1%	(570)	174,622	22.4%
1091 ELEVENTH DISTRICT	459,373	252,493	151,429	101,064	40.0%	-	151,429	40.0%
1092 TWELFTH DISTRICT	406,926	224,475	207,105	17,370	7.7%	366	207,471	7.6%
1093 THIRTEENTH DISTRICT	405,903	223,769	176,173	47,596	21.3%	3,050	179,223	19.9%
1094 FOURTEENTH DISTRICT	406,991	227,916	210,267	17,649	7.7%	59	210,326	7.7%
1095 FIFTEENTH DISTRICT	407,672	224,665	195,077	29,588	13.2%	199	195,276	13.1%
1096 SIXTEENTH DISTRICT	407,318	211,742	202,839	8,903	4.2%	-	202,839	4.2%
1097 SEVENTEENTH DISTRICT	406,186	227,228	217,845	9,383	4.1%	-	217,845	4.1%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	4,946,107	4,181,249	764,858	15.5%	3,505	4,184,754	15.4%
1040 COUNTY ASSESSOR	29,675,246	16,698,289	14,634,530	2,063,759	12.4%	9,536	14,644,066	12.3%
1050 BOARD OF REVIEW	14,922,006	8,283,573	7,841,132	442,441	5.3%	30,731	7,871,863	5.0%
1060 COUNTY TREASURER	707,498	392,847	290,561	102,286	26.0%	1,140	291,701	25.7%
1110 COUNTY CLERK	19,497,509	11,022,519	8,959,214	2,063,305	18.7%	92,938	9,052,152	17.9%
1250 STATE'S ATTORNEY	141,065,851	77,198,270	69,547,740	7,650,530	9.9%	181,466	69,729,206	9.7%
SHERIFF	607,768,238	337,355,966	354,287,315	(16,931,349)	-5.0%	1,153,696	355,441,011	-5.4%
CHIEF JUDGE	278,814,836	156,273,767	147,042,462	9,231,305	5.9%	48,710	147,091,172	5.9%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	58,463,836	52,165,589	6,298,247	10.8%	248,080	52,413,669	10.3%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	1,207,957	1,018,757	189,200	15.7%	-	1,018,757	15.7%
1390 PUBLIC ADMINISTRATOR	1,526,501	850,263	814,987	35,276	4.1%	-	814,987	4.1%
FIXED CHARGES	545,733,841	281,174,847	268,901,348	12,273,499	4.4%	27,107,841	296,009,189	-5.3%
TOTAL	\$ 2,009,429,485	\$ 1,095,835,359	\$ 1,057,856,768	\$ 37,978,591	3.5%	\$ 30,452,899	\$1,088,309,667	0.7%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Seven As of June 30, 2022

REVENUES	2022 Budget	June 30, 2022	June 30, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 76,357,376	\$ 78,604,830	2.94%	\$ 2,247,454
Property Tax Levy Timing Differential			8,317,500		8,317,500
Stroger Hospital -					
Medicare	189,186,442	109,883,633	105,669,200	(3.84%)	(4,214,433)
Public Assistance (Medicaid)	407,659,433	235,188,134	483,849,317	105.73%	248,661,183
Private Payors and Carriers	75,749,532	43,996,989	32,628,950	(25.84%)	(11,368,039)
Stroger Hospital - Sub Total	672,595,407	389,068,756	622,147,467	59.91%	233,078,711
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	389,068,756	622,147,467	59.91%	233,078,711
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	106,187,586	163,332,690	53.82%	57,145,104
Medicaid Expansion - Managed Care					
Medicare	21,261,280	11,059,257	322,639	(97.08%)	(10,736,618)
Public Assistance (Medicaid)	2,612,449,700	1,583,134,428	1,806,511,084	14.11%	223,376,656
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	1,594,193,685	1,806,833,723	13.34%	212,640,038
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	42,783,754	42,095,309	(1.61%)	(688,445)
CCH - Total Fees	3,702,127,702	2,168,008,781	2,671,959,189	23.24%	503,950,408
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	8,534,106	1,423,990	(83.31%)	(7,110,116)
Public Health	4,000,000	2,327,145	1,605,880	(30.99%)	(721,265)
Miscellaneous Revenues - Sub	18,693,156	10,861,251	3,029,870	(72.10%)	(7,831,381)
TOTALS	\$ 3,858,525,775	\$ 2,255,227,408	\$ 2,763,376,006	22.53%	\$ 508,148,598

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 07 as of June 30, 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	\$ 53,723,639	\$ 41,927,307	\$ 11,796,332	22.0%	\$ 4,627,757	\$ 46,555,064	\$ 7,168,575	13.3%
4241	Health Services - JTDC	8,595,494	4,752,071	3,241,718	1,510,353	31.8%	360,680	3,602,398	1,149,673	24.2%
4890	Health System Administration	53,496,821	29,085,429	26,464,699	2,620,730	9.0%	1,006,901	27,471,600	1,613,829	5.5%
4891	Provident Hospital of Cook County	72,594,682	39,685,719	28,710,848	10,974,871	27.7%	4,783,128	33,493,976	6,191,743	15.6%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	74,489,005	59,485,788	15,003,217	20.1%	8,483,379	67,969,167	6,519,838	8.8%
4894	Ruth M. Rothstein CORE Center	24,629,553	14,235,025	11,070,119	3,164,906	22.2%	1,425,050	12,495,169	1,739,856	12.2%
4895	Department of Public Health	17,808,821	9,949,078	6,999,640	2,949,438	29.6%	712,606	7,712,246	2,236,832	22.5%
4896	Health Plan Services	2,601,756,444	1,572,338,649	1,865,907,042	(293,568,393)	-18.7%	5,084,942	1,870,991,984	(298,653,335)	-19.0%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	451,829,433	437,830,491	13,998,942	3.1%	48,846,712	486,677,203	(34,847,770)	-7.7%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	28,770,942	19,239,387	9,531,555	33.1%	0	19,239,387	9,531,555	33.1%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 2,278,858,990	\$ 2,500,877,039	\$ (222,018,049)	-9.7%	\$ 75,331,155	\$ 2,576,208,194	\$ (297,349,204)	-13.0%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Seven month Period ended June 30, 2022

SPECIAL PURPOSE FUNDS

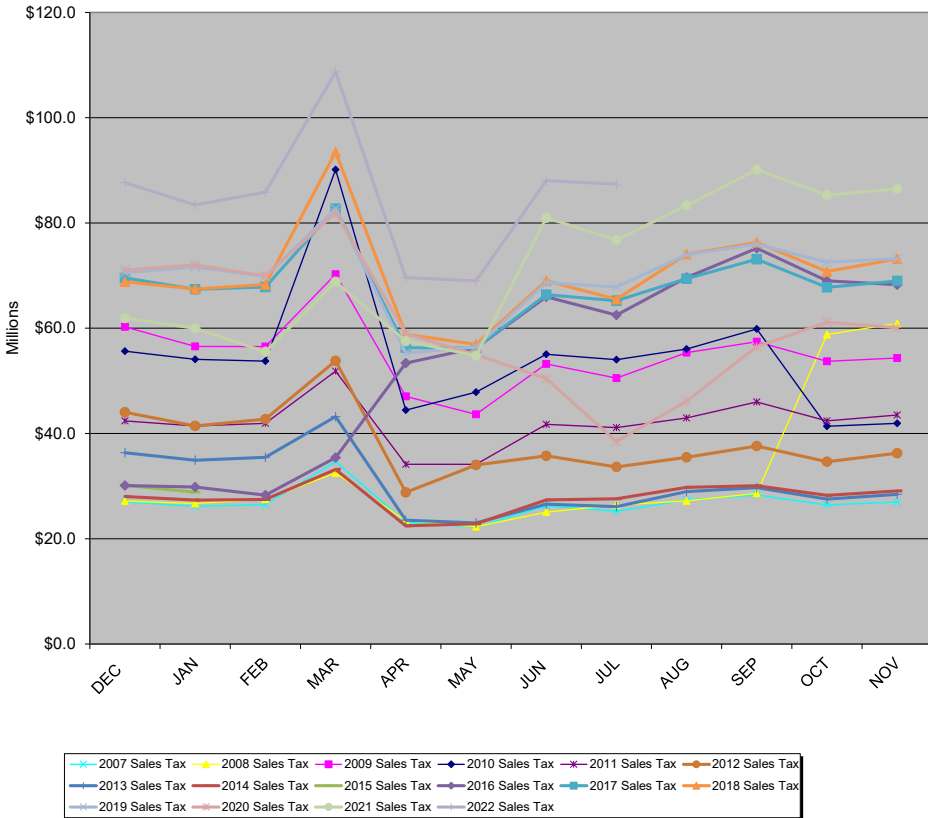
Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	6/30/2022 Net Change In Fund Balance	FY2021 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 19,077,100	\$ 24,655,609	\$ 617,574	\$ 25,273,183	\$ (6,196,083)	\$ (6,196,083)	\$ 25,234,615	\$ 19,038,532
11312	Animal Control	2,895,701	5,901,078	450,298	6,351,376	(3,455,675)	(3,455,675)	7,292,755	3,837,080
11306	Election Division Fund	8,166,667	14,148,946	196,382	14,345,328	(6,178,661)	(6,178,661)	20,271,060	14,092,399
11314	County Clerk Document Storage System	11,066,858	2,466,906	10,346	2,477,252	8,589,606	8,589,606	8,624,869	17,214,475
11320	Circuit Court Automation	3,676,787	3,913,501	45,146	3,958,647	(281,860)	(281,860)	(3,270,347)	(3,552,207)
11318	Circuit Court Document Storage	3,476,691	3,358,814	42,570	3,401,384	75,307	75,307	1,425,867	1,501,174
11310	Law Library	2,028,485	2,221,284	0	2,221,284	(192,799)	(192,799)	(49,905)	(242,704)
11322	Circuit Court - Dispute Resolution	147,136	131,957	0	131,957	15,179	15,179	(29,097)	(13,918)
11326	Adult Probation / Probation Service Fee	394,431	179,188	3,076	182,264	212,167	212,167	3,121,094	3,333,261
11316	County Clerk Automation	795,332	500,780	5,200	505,980	289,352	289,352	678,305	967,657
11854	Treasurer - Tax Sales Automation	5,842,358	5,854,711	219,871	6,074,582	(232,224)	(232,224)	18,765,264	18,533,040
11324	Intergovernment Agreement/ ETSB	1,545,000	801,895	5,672	807,567	737,433	737,433	(420,862)	316,571
11328	Social Service/ Probation & Court Services	843,105	175,017	27,733	202,750	640,355	640,355	2,433,148	3,073,503
11248	Lead Poisoning Prevention Fund	1,813	755,177	535,612	1,290,789	(1,288,976)	(1,288,976)	3,976,732	2,687,756
11249	Geographic Information Systems - GIS	4,995,345	7,926,004	59,962	7,985,966	(2,990,621)	(2,990,621)	24,032,738	21,042,117
11252	State's Attorney Narcotics Forfeiture	1,460,722	1,357,932	0	1,357,932	102,790	102,790	63,457	166,247
11255	Suburban CC TB Sanitarium District	682	108,090	7,194	115,284	(114,602)	(114,602)	1,290,718	1,176,116
11258	Circuit Court Administrative Fund	1,136,056	313,915	0	313,915	822,141	822,141	195,207	1,017,348
11259	County Clerk GIS Fee Fund	2,139,702	595,509	42,651	638,160	1,501,542	1,501,542	7,847,920	9,349,462
11260	County Clerk Rental Housing Support Fee	169,447	8,225	0	8,225	161,222	161,222	415,103	576,325
11262	Sheriff Women's Justice Services	43,071	0	0	0	43,071	43,071	325,140	368,211
11266	Sheriff Vehicle Purchase Fund	448	0	0	0	448	448	(279,495)	(279,047)
11268	Assessor Special Fund	294,585	123	0	123	294,462	294,462	97,919	392,381
11269	CCC Electronic Citation Fund	183,928	121,444	50,180	171,624	12,304	12,304	1,519,283	1,531,587
11271	SAO Records Automation	30,803	87,953	0	87,953	(57,150)	(57,150)	174,671	117,521
11272	PD Records Automation	30,673	60	0	60	30,613	30,613	142,079	172,692
11273	Environmental Control Solid Waste Mgmt	287,753	316,927	0	316,927	(29,174)	(29,174)	2,980,584	2,951,410
11274	Land Bank Authority	2,714,950	4,186,683	81,463	4,268,146	(1,553,196)	(1,553,196)	(10,964,433)	(12,517,629)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	1,320,949	267,062	80	267,142	1,053,807	1,053,807	1,091,382	2,145,189
11302	Township Roads	593,513	265,392	15,951	281,343	312,170	312,170	4,740,438	5,052,608
11277	Sheriff Pharmaceutical Disposal	38,203	0	0	0	38,203	38,203	263,079	301,282
11278	Sheriff Operations State Asset Forfeiture	185,479	78,885	189	79,074	106,405	106,405	462,965	569,370
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	0	22,191	15,530	15,530	224,470	240,000
11282	Cook County Assessor GIS Fee Fund	1,067,454	1,544,395	0	1,544,395	(476,941)	(476,941)	2,738,842	2,261,901
11284	COVID-19 Federal Programs	51,752,695	49,428,735	(3,868)	49,424,867	2,327,828	2,327,828	19,172,843	21,500,671
11285	Mortgage Foreclosure Mediation Program	635,397	0	0	0	635,397	635,397	412,455	1,047,852
11270	Medical Examiner Fees	5,624	50	159	209	5,415	5,415	906,304	911,719
11286	American Rescue Plan Act (ARPA) Fund	500,209,360	29,347,606	486,269	29,833,875	470,375,485	470,375,485	409,630,342	880,005,827
11287	Equity Fund SPF	818,660	5,185,762	0	5,185,762	(4,367,102)	(4,367,102)	52,712,186	48,345,084

TOTAL \$ 630,341,626 \$ 166,241,806 \$ 2,904,710 \$ 169,146,516 \$ 461,195,110 \$ 461,195,110 \$ 615,694,645 \$ 1,076,889,755

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 - JULY 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 628,071,418	\$679,717,963	8.22%	\$51,646,545
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	\$679,717,963	(19.95%)	(\$169,411,347)
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	SEP receipts	OCT receipts	NOV receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418								\$679,717,963
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1	\$0.0	\$7.8	\$9.1								\$51.7
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924			\$861,610,924
Over(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2	\$10.3	\$3.6	\$4.9	\$4.3	\$31.4			\$31.4
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			\$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)			(\$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			\$838,744,833
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			\$842,649,448
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			\$810,959,173
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			\$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			\$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			\$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			\$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	\$34,030,753	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323			\$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			\$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			\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$57,449,683	\$56,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464			\$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			\$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			\$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	26,000,000
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

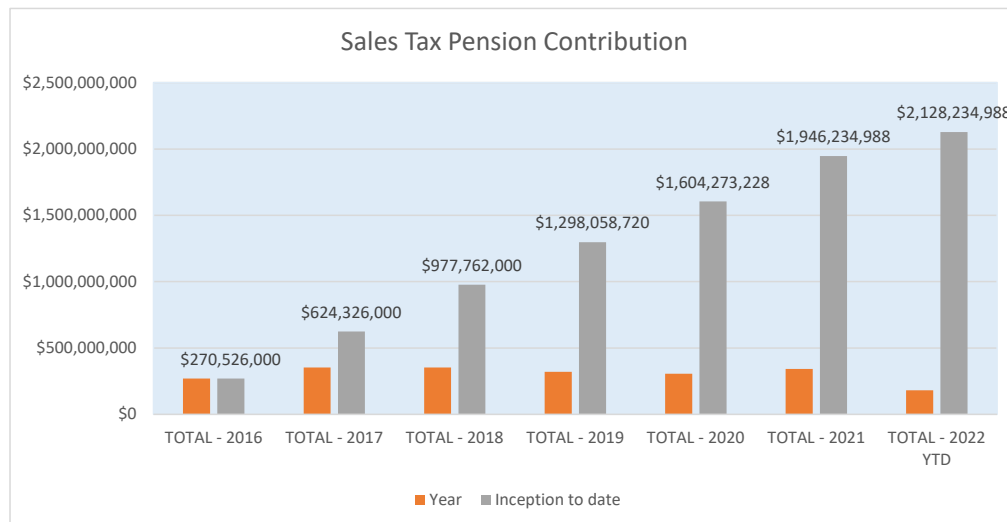
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 182,000,000

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	\$182,000,000	\$2,128,234,988

Sales Tax Pension Payments - Inception to date: \$2,128,234,988



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 June 30th, 2022

Table -8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0	0	0.1	0.1	\$ 0.2	0.1%
Planning and Development	1.1	3.6	8.1	6.2	\$ 19.0	9.6%
Office of Economic Development	0	0	0.1	0.2	\$ 0.3	0.2%
County Clerk	0	0	0.2	2.3	\$ 2.5	1.3%
Environment and Sustainability	0.4	0	0.1	0.3	\$ 0.8	0.4%
Justice Advisory Council	0	0	0.1	0.6	\$ 0.7	0.4%
Office of the Sheriff	0	0.1	0	1.5	\$ 1.6	0.8%
State's Attorney	0.4	0.2	0.1	1.3	\$ 2.0	1.0%
Medical Examiner	0	0	0	0.2	\$ 0.2	0.1%
Public Defender	0	0	0	0.2	\$ 0.2	0.1%
Emergency Management & Regional Security	0.2	0.1	89.8	67.9	\$ 158.0	79.9%
Adult Probation Dept.	0	0	0.1	0	\$ 0.1	0.1%
Public Guardian	0	0	0	0	\$ -	0.0%
Office of the Chief Judge	0	0	0	0	\$ -	0.0%
Juvenile Probation	0	0	0	0	\$ -	0.0%
Clerk of the Circuit Court	0	0	0	0	\$ -	0.0%
Juvenile Temporary Detention Center	0	0.3	0	0	\$ 0.3	0.2%
Dept. of Transportation And Highways	0.1	0	0.1	1.8	\$ 2.0	1.0%
Board of Election	0	0	0	0	\$ -	0.0%
Land Bank Authority	0.2	0.1	0	0	\$ 0.3	0.2%
Dept. of Public Health	0.5	0.8	2.9	5.4	\$ 9.6	4.9%
Grand Total	\$ 2.9	\$ 5.2	\$ 101.7	\$ 88.0	\$ 197.8	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	0	0	0.1	0.4	\$ 0.5
Federal Direct - CCH	0.1	0	0.1	0.1	\$ 0.3
Federal Direct - CCP	1.6	3.6	8.4	8.4	\$ 22.0
Federal Direct - DPH	0	0	0	0.4	\$ 0.4
Federal Pass Through - CCH	0.1	0.5	0.9	1	\$ 2.5
Federal Pass Through - CCP	0.4	0.4	90.2	70.2	\$ 161.2
Federal Pass Through - DOT	0	0	0	0.6	\$ 0.6
Federal Pass Through - DPH	0.2	0	1.1	2	\$ 3.3
Private/Other - CCH	0	0.2	0.4	0.3	\$ 0.9
Private/Other - CCP	0	0	0	0.1	\$ 0.1
Private/Other - DPH	0	0	0	0	\$ -
State Direct - CCH	0	0	0.2	0.5	\$ 0.7
State Direct - CCP	0.3	0.5	0.1	3.6	\$ 4.5
State Direct - DOT	0.1	0	0	0	\$ 0.1
State Direct - DPH	0.1	0	0.2	0.4	\$ 0.7
Grand Total	\$ 2.9	\$ 5.2	\$ 101.7	\$ 88.0	\$ 197.8

Notes to the June 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 June 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.