

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Four Month Period Ended March 31, 2020**



### **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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May 1, 2020

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, 2020, 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 2019 and 2020
Table - 7	Grants Receivable Revenues 2017 thru 2020

**Though this report only speaks to March numbers, we know it is being released at a time when the County's economic reality has changed due to the impact of the COVID-19 pandemic, which we continue to monitor and the results of which will be reflected in subsequent reports.**

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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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 4 as of March 31, 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>General Fund</b>								
Revenues	\$682.5	\$674.6	(\$7.9)	(1.2)		\$674.6	(\$7.9)	(1.2)
Expenses	\$563.6	\$541.4	\$22.2	3.9	\$49.2	\$590.6	(\$27.0)	(4.8)
Net Results	\$118.9	\$133.2	\$14.3		\$49.2	\$84.0	(\$34.9)	
<b>Health Fund</b>								
Revenues	\$818.3	\$924.0	\$105.7	12.9		\$924.0	\$105.7	12.9
Expenses	\$850.7	\$1,046.5	(\$195.8)	(23.0)	\$308.8	\$1,355.3	(\$504.6)	(59.3)
Net Results	(\$32.4)	(\$122.5)	(\$90.1)		\$308.8	(\$431.3)	(\$398.9)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of March 31, 2020, the General fund net results were \$133.2 million, \$14.3 million favorable to the year-to-date budget prior to encumbrances. However, when including encumbrances net results were (\$34.9) million unfavorable to budget.

Revenues were \$7.9 million or 1.2% **unfavorable** to budget, with Sales tax receipts lower than forecasted. There was an improvement across some revenue categories versus budget in March 2020, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, Recorder of Deeds, Clerk of Circuit Court, and the Other Reimbursements / Transfer, thereby offsetting reductions in the Sales Tax, Cigarette Tax and in other areas.

Expenditures of \$541.4 million were \$22.2 million or 3.9% **favorable** to the year-to-date budget before factoring in encumbrances of \$49.2 million, which resulted in a negative variance of (\$27.0) million or (4.8%) against budget. Similar to what was observed at the end of February, the majority of the encumbrance amount relates to blanket purchase orders generated by departments at the beginning of the year with payments to be made over the course of the year.

Within the Health Fund, revenues were \$105.7 million (or 12.9%) favorable to budget, led by stronger than anticipated collections in CountyCare payments. Expenditures of \$1,046.5 million is \$195.8 million or (23.0%) unfavorable to budget before factoring in encumbrances. However, when including encumbrances, net results were \$504.6 million (or 59.3%) unfavorable to budget. The large negative variance is due in large part to current Managed Care payments made in March.

## State Revenues Update

Through March 31, 2020, the State of Illinois owes the County \$64.8 million. That includes:

<b>General Fund</b>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
(\$ in millions)					
AOIC	\$ -	\$ -	\$ 9.6	\$ 18.1	\$ 27.7
Rent	-	-	0.2	0.8	1.0
State Direct grants	-	-	3.5	3.0	6.5
Federal pass - through grants	-	1.2	14.1	11.7	27.0
<b>Total - General Fund</b>	-	1.2	27.4	33.6	62.2
<b>Health Fund</b>	-	-	-	2.6	2.60
<b>Total General &amp; Health Fund</b>	\$ -	\$ 1.20	\$ 27.40	\$ 36.20	\$ 64.80

The FY2020 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through February 2020, which is used to pay the salaries of probation officers and administrative staff working in adult, social service and juvenile probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of March 31, 2020, the State AOIC past due amount was \$27.7 million.<sup>1,2</sup>

As of March 31, 2020, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$2.6 million.<sup>3</sup>

CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In February and March 2020, the State AOIC reimbursed the County in the amount of \$2.6 million related to invoice vouchers for Juvenile Probation and Social Service Probation Officers salaries for the months September and partial October 2019, thus reducing the 2019 outstanding amount owed to the County to \$9.6 million.

<sup>2</sup> In March 2020 and April 2020, the County received a total of \$12.6 million related to Federal pass – through grants. This majority of the revenues received was for the Department of Emergency Management & Regional Security and State’s Attorney Office. As of March 31, 2020, the total grants past due amount owed to the County was \$33.5 million. *See new Table – 7 (page 14) for detail.*

<sup>3</sup> In April 2020, CCH received a total of \$82.3 million in Medicaid Managed Care ACA capitation payments for the month of April 2020.

## General Fund Revenues Fees

**Treasurer** – Total four-month actual revenue of \$13.4 million was above budgeted revenue of \$9.5 million, resulting in a **favorable** variance of \$3.9 million or 41.40%. The favorable variance is attributable to higher than anticipated revenue from fees collected on delinquent tax payments during the months of December 2019 through March 2020.

**Recorder of Deeds** – Total four-month actual revenue of \$15.7 million was above budgeted revenue of \$13.5 million, resulting in a **favorable** variance of \$2.2 million or 16.70%. This continued increase in revenue is attributable to the increase in fee amounts charged by the Recorder of Deeds Office under the new Predictable Fee Ordinance.

**Clerk of the Circuit Court** – Total four-month actual revenue of \$26.0 million was above budgeted revenue of \$24.4 million, resulting in a **favorable** variance of \$1.6 million or 6.42%. The continued positive variance in fees is due to the new fees going into effect under the Civil and Criminal Traffic Assessment Act in 2019.

	<b>General Funds</b>
	<b>Favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
County Treasurer	\$ 3.9
Recorder of Deeds	2.2
Clerk of Circuit Court	1.6
Other Reimbursements / Transfers	5.2
Total net favorable variances	\$ 12.9
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
County Sales Tax	\$ (4.9)
Cigarette Tax	(4.2)
Other revenue categories (net)	(11.7)
Net (unfavorable) variances	(20.8)
Total net favorable (unfavorable) variances	\$ (7.9)

## Home Rule Taxes

**The County Sales Tax** - Revenue of \$295.0 million through March 31, 2020 was lower than budgeted revenue of \$299.9 million, and resulted in an **unfavorable** variance of \$4.9 million or negative 1.65%. From the end of February

2020 positive variance decreased by \$6.2 million due to a decline in consumer spending. Through March 2020, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$4.5 million in revenue loss. **County Sales Tax contributions to Pension Fund through March 31, 2020 were \$100.0 million based on the IGA.**<sup>4</sup> For more current data, see Table-6 (Page 13).

**The County Cigarette Tax** - Revenue of \$28.1 million through March 31, 2020 was behind budgeted revenue of \$32.3 million, resulting in an **unfavorable** variance of \$4.2 million, or 13.08%. The negative variance is due to the timing of stamp purchases by major wholesalers.

<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund through April 30, 2020 was \$1.4 billion.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total four-month month actual revenue of \$6.7 million was above budgeted revenue of \$1.5 million, and resulted in a **favorable** variance of \$5.2 million or 349.38%. The positive variance is primarily due to higher than expected CVS Caremark **Rx** rebates of \$5.6 million through 1st quarter of 2020.

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

## **General Fund Expenditures**

Expenses of \$541.4 million were \$22.2 million or 3.9 percent favorable to budget before \$49.2 million in encumbrances. Expenditures and encumbrances of \$590.5 million were \$27.0 million unfavorable to budget. All elected officials were largely in line with or below the year-to-date budget. The budget office will continue to monitor these results as the year progresses.

Conclusion:

In total, General Fund expenses were \$22.4 million or 4.0 percent favorable to budget. Personnel expenses of \$368.3 million were lower than the year-to-date budget by \$9.1 million.

Non-personnel expenditures of \$173.1 million were favorable to budget by \$13.3 million prior to encumbrances, and unfavorable by \$35.9 million after 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 \$105.7 million or 12.92% through March 31, 2020. Patient Fees revenue were down \$55.0 million offsetting positive variance of \$165.5 million in Medicaid Expansion Fees. The positive variance in the Health System is driven primarily by the State catching up on CountyCare payments. The negative variance in patient fees is primarily driven by the timing of receiving an estimated \$50 million in managed care access payments for January through March.

Expenditures of \$1,046.5 million were \$195.8 million or 23.0 percent **unfavorable** to budget before \$308.8 million in encumbrances. Nearly all of the negative variance is in CountyCare, in the amount of \$450.4 million.





## Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS									
Analysis of Year-to-Date Revenues, Expenses and Encumbrances									
Thru Period Four as of March 31, 2020									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<b>Special Purpose Funds</b>									
Revenues	\$57.1	\$51.6	(\$5.5)	(9.6)		\$51.6	(\$5.5)	(9.6)	
Expenses	\$70.0	\$44.6	\$25.4	36.3	\$4.8	\$49.4	\$20.6	29.4	
Net Results	(\$12.9)	\$7.0	\$19.9		\$4.8	\$2.2	\$15.1		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of March 31, 2020, revenues were \$51.6 million, \$5.5 million below budgeted revenue of \$57.1 million, resulting in an **unfavorable** variance of 9.6% to budget. These all seems to be directly related to the stay at home orders. Total expenditures were \$49.4 million after encumbrances. Through March 2020, revenues have exceeded expenditures and encumbrances by \$2.2 million on a modified cash basis. *See Table 5 for further details.*

### Subsequent Events:

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. The Bureau of Finance is currently working with Elected Officials and Department Heads to track all expenditures related to the COVID-19 public health emergency.

In April 2020, CCH received \$18.2 million for Medicare Stimulus Revenue from U.S Department of Health and Human Services (HHS) pursuant to the CARES Act.

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Thru Period Four As of March 31, 2020**

REVENUES	2020 Budget	March 31, 2020	March 31, 2020	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 222,664,437	\$120,038,398	\$ 103,508,133	(13.77%)	(\$16,530,265)
<b>Property Tax Levy Timing Differential</b>			2,687,858		2,687,858
Property Tax - Tax Increment Financing Surplus	22,000,000	15,094,348	18,030,636	19.45%	2,936,288
<b>Fees</b>					
County Treasurer	40,000,000	9,466,641	13,386,000	41.40%	3,919,359
County Clerk	10,280,000	2,880,512	2,932,000	1.79%	51,488
Recorder of Deeds	40,400,000	13,466,667	15,715,000	16.70%	2,248,333
Building and Zoning	3,537,740	1,179,247	1,078,000	(8.59%)	(101,247)
Environment and Sustainability	4,795,000	670,000	868,000	29.55%	198,000
Liquor Licenses	425,000	141,667	(665)	(100.47%)	(142,332)
Clerk of Circuit Court	75,300,000	24,453,473	26,023,000	6.42%	1,569,527
Sheriff	16,315,197	5,438,399	4,573,000	(15.91%)	(865,399)
Public Guardian	3,200,000	1,066,667	882,000	(17.31%)	(184,667)
State's Attorney	1,000,000	333,333	223,000	(33.10%)	(110,333)
Public Administrator	1,300,000	433,333	1,032,000	138.15%	598,667
Fees and Licenses Board of Review	1,000,000	333,333	73,000	(78.10%)	(260,333)
County Assessor	49,000	16,333	6,475	(60.36%)	(9,858)
Highway Sale of Permits (Hauling & Construction)	1,200,000	400,000	594,000	48.50%	194,000
Medical Examiner	2,500,000	833,333	938,000	12.56%	104,667
Recorder Audit Revenues	25,000	8,333	0	(100.00%)	(8,333)
Supportive Services	8,918	2,973	1,135	(61.82%)	(1,838)
Contract Compliance M/WBE Cert	40,000	13,333	19,250	44.38%	5,917
<b>Total Fee Revenue</b>	<b>201,375,855</b>	<b>61,137,578</b>	<b>68,343,195</b>	<b>11.79%</b>	<b>7,205,617</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	849,129,310	299,934,680	294,985,547	(1.65%)	(4,949,133)
County Use Tax	82,100,000	24,906,848	25,565,000	2.64%	658,152
Off Track Betting Commission	1,100,000	385,000	356,000	(7.53%)	(29,000)
Illinois Gaming-Casino Tax	9,000,000	2,829,823	3,174,000	12.16%	344,177
Retail Sale of Motor Vehicles Tax	2,900,000	861,034	922,000	7.08%	60,966
Retailer's Occupation Tax	3,101,000	1,033,667	1,075,000	4.00%	41,333
Wheel Tax	4,700,000	249,753	68,000	(72.77%)	(181,753)
State Income Tax	13,288,000	4,429,333	4,763,000	7.53%	333,667
Alcoholic Beverage Tax	37,300,000	11,978,198	12,021,000	0.36%	42,802
Gas / Diesel Fuel Tax	93,750,000	30,714,270	30,990,000	0.90%	275,730
Cigarette Tax	100,386,073	32,283,907	28,061,000	(13.08%)	(4,222,907)
Other Tobacco and Consumable Products Tax	7,000,000	2,161,959	2,196,000	1.57%	34,041
Firearm and Firearm Ammunition Tax	1,200,000	435,447	398,000	(8.60%)	(37,447)
Hotel Accommodations Tax	34,400,000	7,658,834	8,037,000	4.94%	378,166
Gambling Machine Tax	5,500,000	60,000	176,000	193.33%	116,000
Video Gaming	550,000	194,000	126,000	(35.05%)	(68,000)
Non Retailer Transactions Use Tax & State	16,750,000	5,008,243	4,414,000	(11.87%)	(594,243)
Amusement Tax	39,750,000	12,474,424	12,419,000	(0.44%)	(55,424)
Parking Lot & Garage Operations Tax	48,500,000	14,998,163	15,506,000	3.39%	507,837
Sports Wagering Tax	1,752,000	0	0	0.00%	0
<b>Total Non-Property Taxes</b>	<b>1,352,156,383</b>	<b>452,597,583</b>	<b>445,252,547</b>	<b>(1.62%)</b>	<b>(7,345,036)</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	58,305,799	19,435,266	18,051,787	(7.12%)	(1,383,479)
Salaries of State's Attorney	204,171	68,056	68,057	0.00%	1
Salaries of Public Defender	132,569	44,188	43,752	(0.99%)	(436)
FPD Reimbursements for Services	1,887,130	629,043	467,925	(25.61%)	(161,118)
<b>Total Intergovernmental Revenues</b>	<b>60,529,669</b>	<b>20,176,554</b>	<b>18,631,521</b>	<b>(7.66%)</b>	<b>(1,545,033)</b>
<b>Investment Income</b>					
Investment Income	2,100,000	700,000	1,244,954	77.85%	544,954
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,150,000	243,800	295,234	21.10%	51,434
Real Estate and Rental Income	8,089,204	2,696,400	2,265,290	(15.99%)	(431,110)
Other Reimbursements / Transfers	24,165,000	1,500,000	6,740,655	349.38%	5,240,655
<b>Total Miscellaneous Revenue</b>	<b>33,404,204</b>	<b>4,440,200</b>	<b>9,301,179</b>	<b>109.48%</b>	<b>4,860,979</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	15,061,480	5,020,493	4,260,979	(15.13%)	(759,514)
Other Financing Sources - Fund Balance	10,000,000	3,333,333	3,333,333	0.00%	0
<b>Total Other Financing Sources</b>	<b>25,061,480</b>	<b>8,353,827</b>	<b>7,594,312</b>	<b>(9.09%)</b>	<b>(759,514)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,919,292,028</b>	<b>\$ 682,538,487</b>	<b>\$ 674,594,336</b>	<b>(1.16%)</b>	<b>\$ (7,944,151)</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 3.31.2020 were \$100,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD General Fund Analysis of Expenses and Encumbrances**  
**Thru Period 4 as of March 31, 2020**

DEPT #	Control Officer	2020 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	<b>OFFICE UNDER THE PRESIDENT</b>	<b>232,603,464</b>	<b>69,704,091</b>	<b>64,566,998</b>	<b>5,137,093</b>	<b>7.4%</b>	<b>3,932,563</b>	<b>68,499,561</b>	<b>1.7%</b>
1018	OFFICE OF THE COUNTY COMMISSIONER	1,733,947	280,150	627,621	(347,471)	-124.0%	11,619	639,240	-128.2%
1081	FIRST DISTRICT	400,000	119,355	92,909	26,446	22.2%	24,561	117,470	1.6%
1082	SECOND DISTRICT	400,000	115,690	115,321	369	0.3%	2,071	117,392	-1.5%
1083	THIRD DISTRICT	400,000	115,889	107,234	8,655	7.5%	-	107,234	7.5%
1084	FOURTH DISTRICT	400,000	111,716	120,153	(8,437)	-7.6%	1,636	121,789	-9.0%
1085	FIFTH DISTRICT	470,000	170,727	124,267	46,460	27.2%	73	124,340	27.2%
1086	SIXTH DISTRICT	400,000	113,679	110,689	2,990	2.6%	1,000	111,689	1.8%
1087	SEVENTH DISTRICT	400,000	115,374	113,443	1,931	1.7%	4,579	118,022	-2.3%
1088	EIGHTH DISTRICT	400,000	116,566	98,354	18,212	15.6%	26	98,380	15.6%
1089	NINTH DISTRICT	400,000	114,108	110,605	3,503	3.1%	-	110,605	3.1%
1090	TENTH DISTRICT	400,000	117,185	100,830	16,355	14.0%	-	100,830	14.0%
1091	ELEVENTH DISTRICT	450,000	128,693	77,441	51,252	39.8%	-	77,441	39.8%
1092	TWELFTH DISTRICT	400,000	121,271	119,910	1,361	1.1%	2	119,912	1.1%
1093	THIRTEENTH DISTRICT	400,000	110,652	102,440	8,212	7.4%	174	102,614	7.3%
1094	FOURTEENTH DISTRICT	400,000	128,040	96,865	31,175	24.3%	204	97,069	24.2%
1095	FIFTEENTH DISTRICT	400,000	119,529	114,080	5,449	4.6%	192	114,272	4.4%
1096	SIXTEENTH DISTRICT	400,000	116,216	92,056	24,160	20.8%	121	92,177	20.7%
1097	SEVENTEENTH DISTRICT	400,000	113,879	114,021	(142)	-0.1%	84	114,105	-0.2%
	<b>COOK COUNTY BOARD OF COMISSIONERS</b>	<b>8,653,948</b>	<b>2,328,719</b>	<b>2,438,239</b>	<b>(109,520)</b>	<b>-4.7%</b>	<b>46,342</b>	<b>2,484,581</b>	<b>-6.7%</b>
1040	COUNTY ASSESSOR	26,858,958	8,177,491	7,210,967	966,524	11.8%	87,020	7,297,987	10.8%
1050	BOARD OF REVIEW	13,461,753	3,957,468	3,653,305	304,163	7.7%	7,359	3,660,664	7.5%
1060	COUNTY TREASURER	842,900	258,886	221,459	37,427	14.5%	9,903	231,362	10.6%
1110	COUNTY CLERK	12,780,711	3,945,700	3,735,548	210,152	5.3%	2,048	3,737,596	5.3%
1130	RECORDER OF DEEDS	7,196,335	2,201,404	1,988,025	213,379	9.7%	51,771	2,039,796	7.3%
1250	STATE'S ATTORNEY	130,512,642	38,282,034	37,039,294	1,242,740	3.2%	340,188	37,379,482	2.4%
	SHERIFF	598,238,440	176,799,226	175,986,949	812,277	0.5%	5,292,723	181,279,672	-2.5%
	CHIEF JUDGE	264,832,424	79,226,278	76,198,357	3,027,921	3.8%	399,934	76,598,291	3.3%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	100,206,819	31,219,111	29,373,352	1,845,759	5.9%	295,347	29,668,699	5.0%
1080	OFFICE OF INSPECTOR GENERAL	1,858,826	576,796	485,392	91,404	15.8%	112	485,504	15.8%
1390	PUBLIC ADMINISTRATOR	1,382,490	409,684	412,611	(2,927)	-0.7%	42	412,653	-0.7%
	<b>FIXED CHARGES</b>	<b>519,862,321</b>	<b>146,493,669</b>	<b>138,068,602</b>	<b>8,425,067</b>	<b>5.8%</b>	<b>38,694,963</b>	<b>176,763,565</b>	<b>-20.7%</b>
	<b>TOTAL</b>	<b>\$ 1,919,292,031</b>	<b>\$ 563,580,553</b>	<b>\$ 541,379,098</b>	<b>\$ 22,201,455</b>	<b>3.9%</b>	<b>\$ 49,160,315</b>	<b>\$ 590,539,413</b>	<b>-4.8%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Four As of March 31, 2020**

REVENUES	2020 Budget	March 31, 2020	March 31, 2020	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 82,704,917	\$ 44,586,221	\$ 34,561,740	(22.48%)	(\$10,024,481)
Property Tax Levy Timing Differential			5,391,000		5,391,000
<b>Stroger Hospital -</b>					
Medicare	140,821,634	46,940,543	41,917,636	(10.70%)	(5,022,907)
Public Assistance (Medicaid)	243,051,360	79,459,097	75,693,623	(4.74%)	(3,765,474)
Private Payors and Carriers	140,821,634	46,940,543	23,062,142	(50.87%)	(23,878,401)
<b>Stroger Hospital - Sub Total</b>	<b>524,694,628</b>	<b>173,340,183</b>	<b>140,673,401</b>	<b>(18.85%)</b>	<b>(32,666,782)</b>
<b>Provident Hospital -</b>					
Medicare	9,917,016	3,305,672	3,494,030	5.70%	188,358
Public Assistance (Medicaid)	119,004,198	39,565,891	19,865,937	(49.79%)	(19,699,954)
Private Payors and Carriers	9,917,016	3,305,672	436,794	(86.79%)	(2,868,878)
<b>Provident Hospital - Sub Total</b>	<b>138,838,230</b>	<b>46,177,235</b>	<b>23,796,761</b>	<b>(48.47%)</b>	<b>(22,380,474)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>663,532,858</b>	<b>219,517,418</b>	<b>164,470,162</b>	<b>(25.08%)</b>	<b>(55,047,256)</b>
<b>CCH - Medicaid BIPA IGT</b>	<b>132,300,000</b>	<b>0</b>	<b>262,500</b>	<b>0.00%</b>	<b>262,500</b>
Federal State Medicaid Programming Funding - DSH	156,700,000	52,233,332	63,241,768	21.08%	11,008,436
<b>Medicaid Expansion - Managed Care</b>					
Medicare	24,919,757	8,308,000	0	(100.00%)	(8,308,000)
Public Assistance (Medicaid)	1,749,229,935	488,768,980	654,315,503	33.87%	165,546,523
Private Payors and Carriers	2,108,874	702,960	341,086	(51.48%)	(361,874)
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>1,776,258,566</b>	<b>497,779,940</b>	<b>654,656,589</b>	<b>31.52%</b>	<b>156,876,649</b>
<b>CCH - Total Fees</b>	<b>2,728,791,424</b>	<b>769,530,690</b>	<b>882,631,019</b>	<b>14.70%</b>	<b>113,100,329</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	11,000,000	3,666,666	1,133,174	(69.10%)	(2,533,492)
Public Health	1,500,000	499,999	260,580	(47.88%)	(239,419)
<b>Miscellaneous Revenues - Sub</b>	<b>12,500,000</b>	<b>4,166,665</b>	<b>1,393,754</b>	<b>(66.55%)</b>	<b>(2,772,911)</b>
<b>TOTALS</b>	<b>\$ 2,823,996,341</b>	<b>\$ 818,283,576</b>	<b>\$ 923,977,513</b>	<b>12.92%</b>	<b>\$ 105,693,937</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 4 as of March 31, 2020**

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	\$ 81,149,384	\$ 24,345,951	\$ 23,787,083	\$ 558,868	2.3%	\$1,895,401	\$ 25,682,484	\$ (1,336,533)	-5.5%
4241	Health Services - JTDC	7,224,710	2,153,302	1,824,621	328,681	15.3%	267,523	2,092,144	61,158	2.8%
4890	Health System Administration	43,865,747	12,799,630	12,935,756	(136,126)	-1.1%	864,076	13,799,832	(1,000,202)	-7.8%
4891	Provident Hospital of Cook County	55,437,995	16,579,278	15,588,972	990,306	6.0%	3,899,625	19,488,597	(2,909,319)	-17.5%
4893	Ambulatory and Community Health Network of Cook County	82,824,868	25,275,192	22,344,226	2,930,966	11.6%	7,152,391	29,496,617	(4,221,425)	-16.7%
4894	Ruth M. Rothstein CORE Center	22,894,303	7,252,848	6,437,594	815,254	11.2%	1,374,545	7,812,139	(559,291)	-7.7%
4895	Department of Public Health	10,128,595	4,177,860	3,887,414	290,446	7.0%	285,232	4,172,646	5,214	0.1%
4896	Managed Care	1,797,937,796	539,467,168	730,449,945	(190,982,777)	-35.4%	259,378,758	989,828,703	(450,361,535)	-83.5%
4897	John H. Stroger, Jr. Hospital of Cook County	659,276,331	198,489,027	214,421,362	(15,932,335)	-8.0%	32,085,555	246,506,917	(48,017,890)	-24.2%
4898	Oak Forest Health Center of Cook County	7,320,818	2,079,051	2,321,942	(242,891)	-11.7%	1,651,188	3,973,130	(1,894,079)	-91.1%
4899	Fixed Charges and Special Purpose Appropriations - Health	55,886,790	18,082,277	12,468,453	5,613,824	31.0%	19,338	12,487,791	5,594,486	30.9%
<b>TOTAL</b>		<b>\$ 2,823,947,336</b>	<b>\$ 850,701,584</b>	<b>\$ 1,046,467,368</b>	<b>\$ (195,765,784)</b>	<b>-23.0%</b>	<b>\$ 308,873,632</b>	<b>\$ 1,355,341,000</b>	<b>\$ (504,639,416)</b>	<b>-59.3%</b>

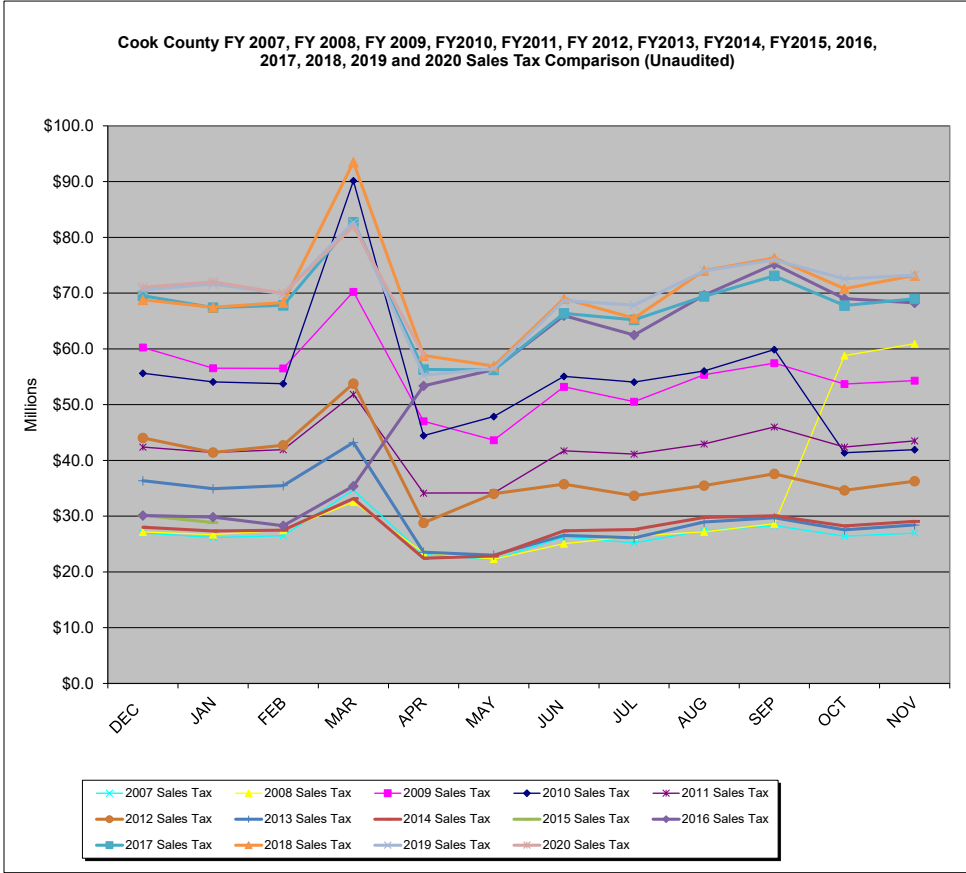
**THE COUNTY OF COOK, ILLINOIS**  
 Special Revenue Funds  
 Analysis of Revenues, Expenses and Encumbrances  
Four month Period ended March 31, 2020

**SPECIAL PURPOSE FUNDS**

<u>Dept</u>	<u>DEPARTMENT NAME</u>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	<u>3/31/2020</u> Net Change In Fund Balance	<u>FY19 Projected</u> Fund Balance (Deficit) - Ending	<u>Estimated</u> Fund Balance (Deficit) - Ending
501	Motor Fuel Tax IL First	\$8,452,673	\$12,438,944	\$524,870	\$12,963,814	(\$4,511,141)	(\$4,511,141)	\$29,090,561	\$24,579,420
510	Animal Control	1,380,838	941,548	83,500	1,025,048	355,790	355,790	10,431,811	10,787,601
524&525	Election Division Fund	17,249,120	12,746,254	202,999	12,949,253	4,299,867	4,299,867	19,296,112	23,595,979
527	Recorder Document Storage System	1,803,470	695,439	3,953	699,392	1,104,078	1,104,078	337,499	1,441,577
528	Circuit Court Automation	3,096,796	2,582,578	335,705	2,918,283	178,513	178,513	(4,792,364)	(4,613,851)
529	Circuit Court Document Storage	2,908,690	2,363,008	140,136	2,503,144	405,546	405,546	(314,721)	90,825
530	Law Library	1,469,691	1,183,066	59	1,183,125	286,566	286,566	1,569,019	1,855,585
531	Circuit Court - Dispute Resolution	58,488	69	0	69	58,419	58,419	19,152	77,571
532	Adult Probation / Probation Service Fee	498,773	392,707	7,516	400,223	98,550	98,550	146,124	244,674
533	County Clerk Automation	417,173	371,718	11,527	383,245	33,928	33,928	517,892	551,820
534	Treasurer - Tax Sales Automation	4,298,136	3,147,053	253,403	3,400,456	897,680	897,680	15,163,522	16,061,202
535	Intergovernment Agreement/ ETSB	509,000	20,277	0	20,277	488,723	488,723	486,954	975,677
541	Social Service/ Probation & Court Services	299,017	558,986	10,633	569,619	(270,602)	(270,602)	57,387	(213,215)
544	Lead Poisoning Prevention Fund	24,942	399,093	600,419	999,512	(974,570)	(974,570)	5,880,735	4,906,165
545	Geographic Information Systems - GIS	2,575,540	714,168	2,191,958	2,906,126	(330,586)	(330,586)	11,791,466	11,460,880
561	State's Attorney Narcotics Forfeiture	730,000	611,910	0	611,910	118,090	118,090	1,560,668	1,678,758
564	Suburban CC TB Sanitarium District	372,815	142,646	7,966	150,612	222,203	222,203	4,162,972	4,385,175
567	Circuit Court Administrative Fund	399,868	170,836	29	170,865	229,003	229,003	(491,546)	(262,543)
570	Recorder Special Fund GIS Fee Fund	1,087,039	322,806	490	323,296	763,743	763,743	1,058,005	1,821,748
571	Recorder Rental Housing Support Fee	85,538	87,366	0	87,366	(1,828)	(1,828)	72,981	71,153
573	Sheriff Women's Justice Services	59,975	0	0	0	59,975	59,975	86,820	146,795
577	Sheriff Vehicle Purchase Fund	598	0	0	0	598	598	459,530	460,128
579	Assessor Special Fund	126,824	0	0	0	126,824	126,824	96,987	223,811
580	CCC Electronic Citation Fund	39,637	43,841	0	43,841	(4,204)	(4,204)	417,106	412,902
583	SAO Records Automation	7,974	73,373	0	73,373	(65,399)	(65,399)	194,345	128,946
584	PD Records Automation	7,065	22	0	22	7,043	7,043	167,056	174,099
585	Environmental Control Solid Waste Mgmt	177,872	71,903	0	71,903	105,969	105,969	1,778,416	1,884,385
586	Land Bank Authority	2,122,089	3,651,179	239,231	3,890,410	(1,768,321)	(1,768,321)	4,154,417	2,386,096
587	Section 108 Loan Program	0	819	0	819	(819)	(819)	8,824,225	8,823,406
588	Erroneous Homestead Exemption Recovery	494,612	405,560	782	406,342	88,270	88,270	670,727	758,997
	Township Roads	258,610	16,564	0	16,564	242,046	242,046	2,964,756	3,206,802
	Sheriff Pharmaceutical Disposal	19,102	0	0	0	19,102	19,102	127,975	147,077
	Sheriff Operations State Asset Forfeiture	5,655	329,611	173,771	503,382	(497,727)	(497,727)	985,843	488,116
	Sheriff Money Laundering State Asset Forfeiture	539	16,144	14,686	30,830	(30,291)	(30,291)	95,821	65,530
	Cable TV Peg Access Support Fund	0	0	0	0	0	0	42,145	42,145
	Cook County Assessor GIS Fee Fund	541,041	114,686	0	114,686	426,355	426,355	0	426,355
<b>TOTAL</b>		<b>\$51,579,200</b>	<b>\$44,614,174</b>	<b>\$ 4,803,633</b>	<b>\$ 49,417,807</b>	<b>\$2,161,393</b>	<b>\$2,161,393</b>	<b>\$ 117,110,398</b>	<b>\$ 119,271,791</b>

Table - 6

Cook County Sales Tax Revenue (1)



FY2020 YTD - APRIL 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$357,987,898	\$353,918,654	(1.14%)	(\$4,069,244)
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	NOV receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	(5,6&7) GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV		
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108									\$353,918,654
Over/(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8									(\$4.1)
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, 2020

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	Total	% of
Planning and Development	\$ 1.1	\$ 0.7	\$ 14.1	\$ 5.7	\$ 21.6	37%
Office of Economic Development	-	-	-	0.1	0.1	0%
Environment and Sustainability	-	-	0.6	0.2	0.8	1%
Office of the Sheriff	-	-	0.3	1.6	1.9	3%
State's Attorney	-	-	3.5	5.1	8.6	15%
Medical Examiner	-	-	-	0.1	0.1	0%
Public Defender	-	-	0.1	-	0.1	0%
Emergency Management & Regional Security	-	0.7	11.2	4.3	16.2	27%
Adult Probation Dept.	-	-	-	-	-	0%
Office of the Chief Judge	-	0.1	0.2	0.5	0.8	1%
Juvenile Probation	-	-	-	-	-	0%
Clerk of the Circuit Court	-	-	0.3	0.3	0.6	1%
Juvenile Temporary Detention Center	-	-	0.0	-	0.0	0%
Dept. of Transportation And Highways	-	-	0.1	2.5	2.6	4%
Land Bank Authority	-	-	0.2	-	0.2	0%
Dept. of Public Health	-	0.5	2.5	2.5	5.5	9%
<b>Grand Total</b>	<b>\$ 1.1</b>	<b>\$ 2.0</b>	<b>\$ 33.1</b>	<b>\$ 22.9</b>	<b>\$ 59.1</b>	<b>100%</b>

By Funding Source	FY2017	FY2018	FY2019	FY2020	Total
Federal Direct - CCH	\$ -	\$ -	\$ 0.2	\$ 0.4	\$ 0.6
Federal Direct - CCP	1.1	0.7	15.0	7.4	24.2
Federal Pass Through - CCH	-	0.5	0.9	1.0	2.4
Federal Pass Through - CCP	-	0.7	13.0	7.8	21.5
Federal Pass Through - DOT	-	-	-	2.5	2.5
Federal Pass Through - DPH	-	-	0.2	0.4	0.6
Private/Other - CCH	-	0.1	0.2	0.1	0.4
Private/Other - CCP	-	-	0.1	0.3	0.4
State Direct - CCP	-	-	2.4	2.4	4.8
State Direct - DOT	-	-	0.1	-	0.1
State Direct - DPH	-	-	1.0	0.6	1.6
<b>Grand Total</b>	<b>\$ 1.1</b>	<b>\$ 2.0</b>	<b>\$ 33.1</b>	<b>\$ 22.9</b>	<b>\$ 59.1</b>



### Notes to the March 2020 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 August 2020 in the amount of **\$93.7 million**. Certain other fee revenues for March 2020 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 FY2020 budgeted Property Tax revenue is based on the FY2020 tax levy, which will not be collected until 2021; actual revenue received during 2020 is based on the FY2019 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2020 will be equal to the difference between the FY2020 and FY2019 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.