

Cook County, Illinois

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



Bureau of Finance

Disclaimer for Financial Statements Report

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



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April 29, 2022

The Honorable President and Members of the
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Attached is an Analysis of Revenues and Expenses Report for the four-month period ended March 31, 2022, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Comparative Sales Tax Revenues 2007 thru 2021 and 2022
Table - 7	Sales Tax Supplemental Pension Payments 2016 thru 2022
Table - 8	Grants Receivable Revenues 2019 thru 2022

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P04 as of March 31, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$706.9	\$803.7	\$96.8	13.7		\$803.7	\$96.8	13.7
Expenses	\$585.7	\$573.7	\$12.0	2.0	\$52.9	\$626.6	(\$40.9)	(7.0)
Net Results	\$121.2	\$230.0	\$108.8		\$52.9	\$177.1	\$55.9	
Health Fund								
Revenues	\$1,357.9	\$1,639.2	\$281.3	20.7		\$1,639.2	\$281.3	20.7
Expenses	\$1,300.1	\$1,338.9	(\$38.8)	(3.0)	\$81.0	\$1,419.9	(\$119.8)	(9.2)
Net Results	\$57.8	\$300.3	\$242.5		\$81.0	\$219.3	\$161.5	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of March 31, 2022, the General fund net results were positive \$230.0 million, \$108.8 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$55.9 million **favorable** to budget.

Revenues were \$96.8 million or 13.7% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in March 2022, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff fees, Sales Tax, Use Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, and Parking Lot & Garage Operation Tax, thereby offsetting reductions in Gas / Diesel Fuel Tax, Alcoholic Beverage Tax, Non Retailer Transactions Use Tax & State , Cannabis Tax, Other Reimbursements / Transfers and in other areas.

Expenditures of \$573.7 million were \$12.0 million or 2.0% **favorable** to the year-to-date budget before factoring in encumbrances of \$52.9 million, which resulted in a negative variance of \$40.9 million or 7.0% 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 \$281.3 million or 20.7% **favorable** to budget. Expenditures of \$1.338 billion are \$38.8 million or 3.0% **unfavorable** to budget before factoring in encumbrances of \$81.0 million. When including encumbrances, net results were \$119.8 million or 9.2% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through March.

State Revenues Update

Through March 31, 2022, the State of Illinois owes the County \$213.4 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ 1.0	\$ 18.8	\$ 19.8	AOIC vouchers average - 45-60 days
Rent	-	-	0.1	0.9	1.0	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.5	0.6	1.5	3.0	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	0.9	118.0	24.5	143.8	Estimated average days over - 90 days
Total - General Fund	0.8	1.4	119.7	45.7	167.6	
Health Fund	-	-	-	37.9	37.9	State Medicaid average - 30-45 days
CCH_State Direct grants	0.1	-	0.4	0.2	0.7	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	4.9	1.6	7.2	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	5.3	39.7	45.8	
Total General & Health Fund	\$ 1.1	\$ 1.9	\$ 125.0	\$ 85.4	\$ 213.4	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 31, 2022, which is used to pay the salaries of probation officers and administrative staff working in adult, social service, juvenile and JTDC probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of March 31, 2022, the State AOIC past due amount was \$19.8 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 March 31, 2022, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$37.9 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In March 2022, the State AOIC reimbursed the County in the amount of \$8.6 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the month of November 2021. The remaining amount owed for 2021 and 2022 is \$19.8 million.

² In March 2022 and April 2022, the County received a total of \$29.0 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 March 31, 2022, the total grants past due amount owed to the County was \$181.2 million. *See Table – 8 (page 17) for detail.*

As of Mar 2022, the State owes the County \$151.0 million in Federal pass-through grant receivable including \$5.6 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of March 31, 2022, the State owed CCH a total of \$37.9 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total four-month property tax levy revenue of \$209.0 million was ahead of prior year property tax revenue of \$127.3 million, resulting in a **favorable** variance of \$81.7 million or 64.23% based on current collections through March 31, 2022.

			FY2022 vs FY2021	
	31-Mar-22	31-Mar-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 134,919,655	\$ 93,100,026	\$ 41,819,629	
Health Fund	74,096,077	34,167,157	39,928,920	
Total	\$ 209,015,732	\$ 127,267,183	\$ 81,748,549	64.23%

General Fund Revenues Fees

Treasurer – Total four-month actual revenue of \$52.5 million was above budgeted revenue of \$9.9 million, resulting in a **favorable** variance of \$42.6 million or 430.93%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of March 2022.

County Clerk – Total four-month actual revenue of \$23.7 million was above budgeted revenue of \$19.2 million, resulting in a **favorable** variance of \$4.5 million or 23.41%. The positive variance is due to strong housing sales and prices continuing to have a positive trend. Homeowners are continuing to take advantage of historically low mortgage rates resulting in increased sales and home financings. Also, the revenue is attributable to the increase in fee amounts under the new Predictable Fee Ordinance.

Clerk of the Circuit Court – Total four-month actual revenue of

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	42.6
County Clerk		4.5
Clerk of Circuit Court		0.3
Sheriff		0.5
County Sales Tax		32.7
County Use Tax		3.0
Cigarette Tax		0.2
Hotel Accommodations Tax		0.8
Amusement Tax		0.8
Parking Lot & Garage Operations Tax		3.3
Other revenue categories (net)		11.6
Total net favorable variances	\$	100.3
Revenue Center	Unfavorable Variance (millions)	
Gas / Diesel Fuel Tax	\$	(1.1)
Alcoholic Beverage Tax		(0.2)
Non Retailer Transactions Use Tax & State		(0.5)
Cannabis Tax		(0.4)
Other Reimbursements / Transfers		(1.3)
Net (unfavorable) variances		(3.5)
Total net favorable (unfavorable) variances	\$	96.8

\$21.6 million was above budgeted revenue of \$21.3 million, resulting in a **favorable** variance of \$0.3 million or 1.61%.

Sheriff – Total four-month actual revenue of \$4.1 million was above budgeted revenue of \$3.6 million, resulting in a **favorable** variance of \$0.5 million or 11.90%. The positive variance is due to an increase in evictions, mostly in the City of Chicago, as a result of lifting of the eviction moratorium.

Home Rule Taxes

The County Sales Tax - Revenue of \$365.7 million through March 31, 2022 was above budgeted revenue of \$333.0 million and resulted in a **favorable** variance of \$32.7 million or positive 9.81%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, March receipts represent underlying transactions that occurred in December of 2021. 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 March 31, 2022 were \$104.0 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 \$27.9 million through March 31, 2022 was above budgeted revenue of \$24.9 million and resulted in a **favorable** variance of \$3.0 million or 12.16%. The positive variance is due to continued strong vehicle sales resulting from COVID stimulus payments and higher prices due to ongoing supply chain issues. We expect sales to slow in the coming months as new vehicle inventory continues to be an issue due to supply chain issues with Microchips.

The County Gas / Diesel Fuel Tax - Revenue of \$29.1 million through March 31, 2022 was behind budgeted revenue of \$30.2 million and resulted in an **unfavorable** variance of \$1.1 million or 3.71%. This negative variance is due to reduction in travel earlier this year due to the COVID-19 surge along with a significant increase in prices.

The County Cigarette Tax - Revenue of \$29.1 million through March 31, 2022 was above budgeted revenue of \$28.9 million, and resulted in a **favorable** variance of \$0.2 million, or 0.59%. The slight positive variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$5.6 million through March 31, 2022 was above budgeted revenue of \$4.8 million and resulted in a **favorable** variance of \$0.8 million or 16.00%. The positive variance is due to a minor increase in bookings prior to the recent COVID-19 surge.

The Alcoholic Beverage Tax - Revenue of \$11.8 million through March 31, 2022 was behind budgeted revenue of \$12.0 million and resulted in an **unfavorable** variance of \$0.2 million or 1.42%. The slight negative 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 March 31, 2022 was \$2.1 billion.

The County Amusement Tax - Revenue of \$12.2 million through March 31, 2022 was above budgeted revenue of \$11.4 million and resulted in a **favorable** variance of \$0.8 million or 7.32%. 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 \$15.0 million through March 31, 2022 was above budgeted revenue of \$11.7 million and resulted in a **favorable** variance of \$3.3 million or 27.77%. The positive variance is due to compliance initiatives.

The Non-Retailer Transactions Use Tax & State- Revenue of \$4.4 million through March 31, 2022 was behind budgeted revenue of \$4.9 million and resulted in an **unfavorable** variance of \$0.5 million or 10.21%. The negative variance is due to a sharp reduction in private party sales as a result of the COVID-19 surge in the first two months of the fiscal year.

The Cannabis Tax –Revenue of \$4.3 million through March 31, 2022 was behind budgeted revenue of \$4.7 million and resulted in an **unfavorable** variance of \$0.4 million or 8.00%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total four-month actual revenue of \$8.0 million was behind budgeted revenue of \$9.3 million and resulted in an **unfavorable** variance of \$1.3 million or 13.62%. The negative variance is primarily due to lower-than-expected CVS Caremark **Rx** rebates of \$6.4 million through 1st quarter of 2022. The negative variance is based on current collections to date. The revenue is expected to be collected in the outer months.

***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 \$573.7 million were \$12.0 million or 2.0% **favorable** to budget before \$52.9 million in encumbrances. Combined expenditures and encumbrances of \$626.6 million were \$40.9 million or 7.0% **unfavorable** to budget. Personnel expenses of \$381.0 million were less than the year-to-date budget by \$6.1 million. Non-personnel expenditures of \$192.7 million were favorable to budget by \$5.9 million prior to encumbrances, and unfavorable by \$40.9 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 \$13.0 million (7.3%). This variance is largely due to overtime within the Department of Corrections which has not yet been submitted to FEMA for reimbursement.

Conclusion:

In total, General Fund expenses were \$12.0 million or 2.0% **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 \$281.3 million or 20.7% through March 31, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$150.9 million which relates to timing issues and payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$1.338 billion were \$38.8 million or 3.0% **unfavorable** to budget before \$81.0 million in encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 150.9
Medicaid Expansion - Managed Care	95.8
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	27.4
Graduate Medical Education (GME) Revenue	0.8
Other revenue categories (net)	9.4
Net <i>favorable</i> variances	286.1
	Unfavorable Variance
	(millions)
Miscellaneous Revenue	\$ (4.8)
Net (unfavorable) variances	(4.8)
Total net favorable (unfavorable) variances	\$ 281.3

payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received.

Health Fund - Revenue

CCH Medicaid Expansion – Total four-month actual Medicaid Expansion revenue of \$1.029 billion was above budgeted revenue of \$933.7 million, resulting in a **favorable** variance of \$95.8 million or 10.27% due to timing of state payment adjustments, to account for the higher membership through March 2022. As of March 31, 2022, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program of (ICP), and other program revenue of approximately \$37.9 million.

Patient Fee Revenue - Total four-month actual Patient Fee revenue of \$372.0 million was above budgeted revenue of \$221.1 million and resulted in a **favorable** variance of \$150.9 million or 68.25%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$208.5 million YTD payment through February 28, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

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

Federal State Medicaid Programming Funding DSH Revenue – Through March 31, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$89.9 million was above budgeted revenue of \$62.5 million and resulted in a **favorable** variance of \$27.4 million or 43.85%. 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 March 31, 2022, Graduate Medical Education (GME) actual revenue of \$25.2 million was above budgeted revenue of \$24.4 million and resulted in a **favorable** variance of \$0.8 million or 3.41%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

Miscellaneous Revenue – Total four-month actual miscellaneous revenue of \$1.4 million was behind budgeted revenue of \$6.2 million, resulting in an **unfavorable** variance of \$4.8 million or 77.90% primarily due to a drop in Department of Public Health revenue collections of \$0.4 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$4.4 million.

Health Fund- Expenditures

Expenditures of \$1.338 billion were \$38.8 million or 3.0 percent **unfavorable** to budget before \$81.0 million in encumbrances primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$1.419 billion were \$119.8 million or 9.2 percent

unfavorable to 2022 budget as approved. Most of the encumbrances (\$20.8 million out of \$81.0 million) are current obligations entered by Health Plan Services for claims with most of the payments made in March and \$48.3 million are current encumbrances of Stroger Hospital.

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

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Four as of March 31, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$89.4	\$88.2	(\$1.2)	(1.3)		\$88.2	(\$1.2)	(1.3)
Expenses	\$246.8	\$100.2	\$146.6	59.4	\$4.0	\$104.2	\$142.6	57.8
Net Results	(\$157.4)	(\$12.0)	\$145.4		\$4.0	(\$16.0)	\$141.4	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of March 31, 2022, revenues were \$88.2 million, \$1.2 million behind budgeted revenue of \$89.4 million, resulting in an **unfavorable** variance of 1.3% to budget. Revenues collected thru March 2022 are primarily due to the US Treasury payment of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$104.2 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$42.0 million and are related to ERA distributions through March 31, 2022. Through March 31, 2022, expenditures and encumbrances have exceeded revenues by \$16.0 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. As of March 31, 2022, the County has spent \$125.9 million of its allocation, which is 100% of the ERA 1 and 92% of its ERA 2 allocation, for direct program expenses.

American Rescue Plan Act (ARPA)

On May 19, 2021, Cook County received \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill. During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of March 31, 2022, \$46.0 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 Four As of March 31, 2022

REVENUES	2022 Budget	March 31, 2022		Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 102,512,736	\$ 134,919,655	31.61%	\$ 32,406,919
Property Tax Levy Timing Differential			(17,930,678)		(17,930,678)
Property Tax - Tax Increment Financing Surplus	23,525,945	16,142,309	10,514,812	(34.86%)	(5,627,497)
Fees					
County Treasurer	35,000,000	9,892,858	52,523,856	430.93%	42,630,998
County Clerk	58,526,464	19,215,000	23,713,335	23.41%	4,498,335
Building and Zoning	3,620,100	1,206,700	1,293,906	7.23%	87,206
Environment and Sustainability	4,795,000	671,300	1,110,819	65.47%	439,519
Liquor Licenses	425,000	18,000	83,597	364.43%	65,597
Clerk of Circuit Court	71,425,000	21,316,843	21,659,403	1.61%	342,560
Sheriff	10,886,839	3,625,000	4,056,316	11.90%	431,316
Public Guardian	2,796,000	930,000	899,118	(3.32%)	(30,882)
Public Administrator	1,400,000	343,000	325,420	(5.13%)	(17,580)
Fees and Licenses Board of Review	350,000	50,000	0	0.00%	(50,000)
County Assessor	50	14	267	1807.14%	253
Highway Sale of Permits (Hauling & Construction)	1,545,000	575,000	688,514	19.74%	113,514
Medical Examiner	3,430,100	1,125,000	1,598,679	42.10%	473,679
Contract Compliance M/WBE Cert	42,000	9,466	14,750	55.82%	5,284
Total Fee Revenue	194,241,553	58,978,181	107,967,980	83.06%	48,989,799
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	332,974,545	365,639,906	9.81%	32,665,361
County Use Tax	82,000,000	24,873,796	27,898,479	12.16%	3,024,683
Off Track Betting Commission	960,000	325,000	228,816	(29.60%)	(96,184)
Illinois Gaming-Casino Tax	11,000,000	3,458,673	3,200,814	(7.46%)	(257,859)
Retail Sale of Motor Vehicles Tax	2,750,000	816,729	723,083	(11.47%)	(93,646)
Retailer's Occupation Tax	3,560,270	1,265,000	1,615,053	27.67%	350,053
Wheel Tax	4,500,000	237,565	240,453	1.22%	2,888
State Income Tax	17,000,000	6,075,000	6,308,436	3.84%	233,436
Alcoholic Beverage Tax	37,300,000	11,978,198	11,808,133	(1.42%)	(170,065)
Gas / Diesel Fuel Tax	92,250,000	30,222,750	29,101,978	(3.71%)	(1,120,772)
Cigarette Tax	90,000,000	28,867,355	29,038,447	0.59%	171,092
Other Tobacco and Consumable Products Tax	6,300,000	1,946,530	2,979,102	53.05%	1,032,572
Hotel Accommodations Tax	21,500,000	4,811,050	5,580,607	16.00%	769,557
Gambling Machine Tax	3,500,000	60,000	484,400	707.33%	424,400
Video Gaming	750,000	272,000	363,319	33.57%	91,319
Non Retailer Transactions Use Tax & State	16,250,000	4,855,469	4,359,568	(10.21%)	(495,901)
Amusement Tax	36,250,000	11,393,365	12,227,514	7.32%	834,149
Parking Lot & Garage Operations Tax	38,000,000	11,744,776	15,006,787	27.77%	3,262,011
Sports Wagering Tax	5,000,000	1,340,000	2,954,999	120.52%	1,614,999
Cannabis Tax	16,750,000	4,703,000	4,326,756	(8.00%)	(376,244)
Total Non-Property Taxes	1,453,927,946	482,220,801	524,086,650	8.68%	41,865,849
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	18,000,000	18,841,362	4.67%	841,362
Salaries of State's Attorney	215,381	71,800	71,797	(0.00%)	(3)
Salaries of Public Defender	127,419	42,400	43,110	1.67%	710
FPD Reimbursements for Services	1,877,130	625,710	375,889	(39.93%)	(249,821)
Total Intergovernmental Revenues	56,219,930	18,739,910	19,332,158	3.16%	592,248
Investment Income					
Investment Income	1,000,000	333,333	7,213	(97.84%)	(326,120)
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	282,500	274,230	(2.93%)	(8,270)
Real Estate and Rental Income	9,185,215	3,410,001	2,558,528	(24.97%)	(851,473)
Other Reimbursements / Transfers	35,098,692	9,325,008	8,055,078	(13.62%)	(1,269,930)
Total Miscellaneous Revenue	45,413,907	13,017,509	10,887,836	(16.36%)	(2,129,673)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	4,981,626	3,972,059	(20.27%)	(1,009,567)
Other Financing Sources - Fund Balance	30,000,000	10,000,000	10,000,000	0.00%	0
Total Other Financing Sources	44,944,879	14,981,626	13,972,059	(6.74%)	(1,009,567)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 706,926,405	\$ 803,757,685	13.70%	\$ 96,831,280
Note: County Sales Tax payment to Pension Fund Thru 3.31.2022 were \$104,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P04 as of March 31, 2022

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	253,815,185	75,243,537	68,004,461	7,239,076	9.6%	1,681,528	69,685,989	7.4%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	565,661	498,800	66,861	11.8%	78,446	577,246	-2.0%
1081 FIRST DISTRICT	406,335	114,401	103,891	10,510	9.2%	799	104,690	8.5%
1082 SECOND DISTRICT	407,341	116,957	87,101	29,856	25.5%	5,802	92,903	20.6%
1083 THIRD DISTRICT	405,131	117,918	102,061	15,857	13.4%	974	103,035	12.6%
1084 FOURTH DISTRICT	406,617	115,229	98,073	17,156	14.9%	1,748	99,821	13.4%
1085 FIFTH DISTRICT	478,380	138,087	119,363	18,724	13.6%	74	119,437	13.5%
1086 SIXTH DISTRICT	407,305	117,185	90,775	26,410	22.5%	10,199	100,974	13.8%
1087 SEVENTH DISTRICT	407,038	121,440	85,287	36,153	29.8%	7,057	92,344	24.0%
1088 EIGHTH DISTRICT	407,267	107,161	113,073	(5,912)	-5.5%	1,130	114,203	-6.6%
1089 NINTH DISTRICT	406,936	113,140	108,790	4,350	3.8%	-	108,790	3.8%
1090 TENTH DISTRICT	407,863	116,982	95,508	21,474	18.4%	1,147	96,655	17.4%
1091 ELEVENTH DISTRICT	459,373	130,337	77,316	53,021	40.7%	-	77,316	40.7%
1092 TWELFTH DISTRICT	406,926	116,785	115,534	1,251	1.1%	366	115,900	0.8%
1093 THIRTEENTH DISTRICT	405,903	116,146	89,082	27,064	23.3%	4,550	93,632	19.4%
1094 FOURTEENTH DISTRICT	406,991	114,686	107,423	7,263	6.3%	473	107,896	5.9%
1095 FIFTEENTH DISTRICT	407,672	116,536	106,153	10,383	8.9%	436	106,589	8.5%
1096 SIXTEENTH DISTRICT	407,318	112,096	105,355	6,741	6.0%	5,548	110,903	1.1%
1097 SEVENTEENTH DISTRICT	406,186	120,186	122,820	(2,634)	-2.2%	-	122,820	-2.2%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	2,570,932	2,226,405	344,527	13.4%	118,749	2,345,154	8.8%
1040 COUNTY ASSESSOR	29,675,246	8,858,327	7,776,368	1,081,959	12.2%	98,650	7,875,018	11.1%
1050 BOARD OF REVIEW	14,922,006	4,357,750	4,186,425	171,325	3.9%	33,120	4,219,545	3.2%
1060 COUNTY TREASURER	707,498	207,388	150,689	56,699	27.3%	11,854	162,543	21.6%
1110 COUNTY CLERK	19,497,509	5,888,834	4,983,245	905,589	15.4%	226,139	5,209,384	11.5%
1250 STATE'S ATTORNEY	141,065,851	40,549,663	36,670,866	3,878,797	9.6%	347,739	37,018,605	8.7%
SHERIFF	607,768,238	178,736,009	191,768,445	(13,032,436)	-7.3%	4,816,387	196,584,832	-10.0%
CHIEF JUDGE	278,814,836	83,661,908	76,780,281	6,881,627	8.2%	515,474	77,295,755	7.6%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	30,957,787	27,572,038	3,385,749	10.9%	696,803	28,268,841	8.7%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	655,578	375,032	280,546	42.8%	-	375,032	42.8%
1390 PUBLIC ADMINISTRATOR	1,526,501	456,719	436,216	20,503	4.5%	2,129	438,345	4.0%
FIXED CHARGES	545,733,841	153,540,872	152,799,876	740,996	0.5%	44,375,953	197,175,829	-28.4%
TOTAL	\$ 2,009,429,485	\$ 585,685,304	\$ 573,730,347	\$ 11,954,957	2.0%	\$ 52,924,525	\$ 626,654,872	-7.0%

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

REVENUES	2022 Budget	March 31, 2022	March 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 74,236,721	\$ 74,096,077	(0.19%)	\$ (140,644)
Property Tax Levy Timing Differential			8,086,500		8,086,500
Stroger Hospital -					
Medicare	189,186,442	62,716,602	52,638,498	(16.07%)	(10,078,104)
Public Assistance (Medicaid)	407,659,433	133,273,276	302,902,425	127.28%	169,629,149
Private Payors and Carriers	75,749,532	25,111,489	16,458,605	(34.46%)	(8,652,884)
Stroger Hospital - Sub Total	672,595,407	221,101,367	371,999,528	68.25%	150,898,161
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	221,101,367	371,999,528	68.25%	150,898,161
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	62,463,771	89,855,225	43.85%	27,391,454
Medicaid Expansion - Managed Care					
Medicare	21,261,280	5,815,007	322,639	(94.45%)	(5,492,368)
Public Assistance (Medicaid)	2,612,449,700	927,840,488	1,029,179,338	10.92%	101,338,850
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	933,655,495	1,029,501,977	10.27%	95,846,482
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	24,419,029	25,252,318	3.41%	833,289
CCH - Total Fees	3,702,127,702	1,277,414,662	1,554,159,048	21.66%	276,744,386
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	4,870,882	459,363	(90.57%)	(4,411,519)
Public Health	4,000,000	1,328,832	910,606	(31.47%)	(418,226)
Miscellaneous Revenues - Sub	18,693,156	6,199,714	1,369,969	(77.90%)	(4,829,745)
TOTALS	\$ 3,858,525,775	\$ 1,357,851,097	\$ 1,639,176,211	20.72%	\$ 281,325,114

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 04 as of March 31, 2022

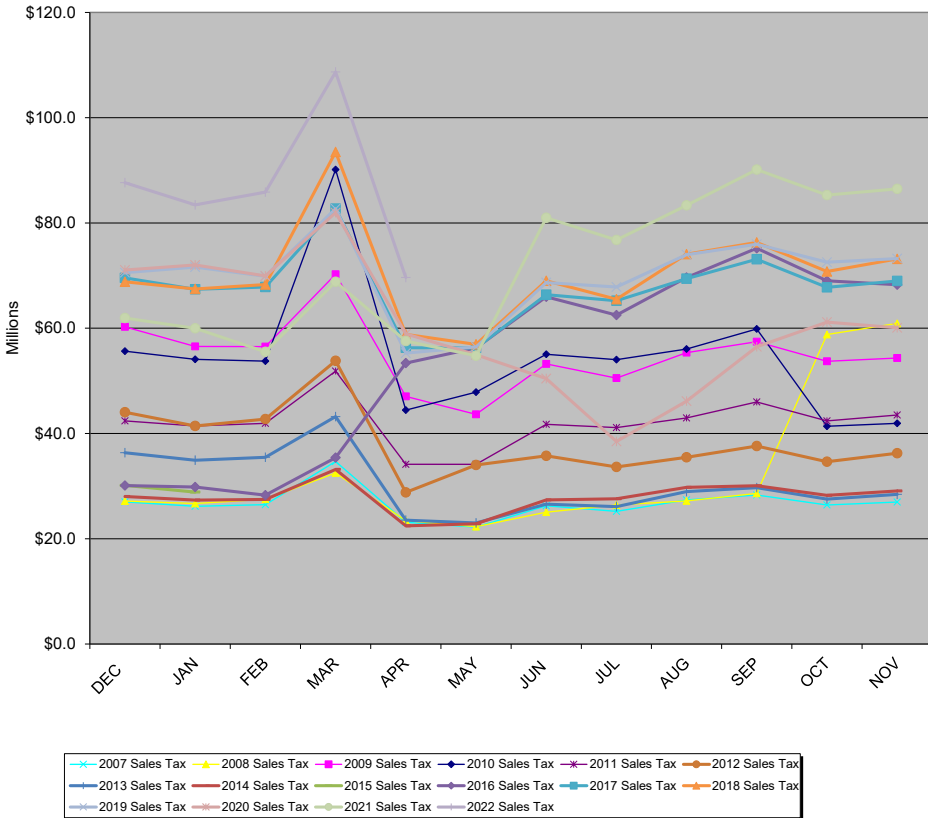
DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 97,009,752	\$ 28,579,528	\$ 23,549,073	\$ 5,030,455	17.6%	\$ 448,439	\$ 23,997,512	\$ 4,582,016	16.0%
4241	Health Services - JTDC	8,595,494	2,496,836	1,724,180	772,656	30.9%	4,835	1,729,015	767,821	30.8%
4890	Health System Administration	53,496,821	14,712,242	13,847,202	865,040	5.9%	1,306,086	15,153,288	(441,046)	-3.0%
4891	Provident Hospital of Cook County	72,594,682	21,623,000	13,003,049	8,619,951	39.9%	3,928,264	16,931,313	4,691,687	21.7%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	39,102,184	33,368,837	5,733,347	14.7%	5,103,649	38,472,486	629,698	1.6%
4894	Ruth M. Rothstein CORE Center	24,629,553	8,041,645	6,148,882	1,892,763	23.5%	828,319	6,977,201	1,064,444	13.2%
4895	Department of Public Health	17,808,821	5,294,246	3,514,076	1,780,170	33.6%	237,553	3,751,629	1,542,617	29.1%
4896	Health Plan Services	2,601,756,444	919,375,796	1,016,366,921	(96,991,125)	-10.5%	20,794,095	1,037,161,016	(117,785,220)	-12.8%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	244,442,126	217,525,831	26,916,295	11.0%	48,321,877	265,847,708	(21,405,582)	-8.8%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	16,440,538	9,890,500	6,550,038	39.8%	19,338	9,909,838	6,530,700	39.7%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 1,300,108,141	\$ 1,338,938,551	\$ (38,830,410)	-3.0%	\$ 80,992,455	\$ 1,419,931,006	\$ (119,822,865)	-9.2%

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

SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	3/31/2022 Net Change In Fund Balance	FY2021 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 10,895,197	\$ 13,828,796	\$ 951,892	\$ 14,780,688	\$ (3,885,491)	\$ (3,885,491)	\$ 23,922,852	\$ 20,037,361
11312	Animal Control	1,842,700	3,717,228	508,746	4,225,974	(2,383,274)	(2,383,274)	9,329,891	6,946,617
11306	Election Division Fund	4,666,667	5,340,232	478,991	5,819,223	(1,152,556)	(1,152,556)	14,569,750	13,417,194
11314	County Clerk Document Storage System	2,117,032	994,379	3,785	998,164	1,118,868	1,118,868	2,524,672	3,643,540
11320	Circuit Court Automation	2,255,815	1,999,444	322,853	2,322,297	(66,482)	(66,482)	(9,481,223)	(9,547,705)
11318	Circuit Court Document Storage	2,054,905	1,755,317	200,617	1,955,934	98,971	98,971	61,070	160,041
11310	Law Library	1,248,899	1,302,597	24,123	1,326,720	(77,821)	(77,821)	179,105	101,284
11322	Circuit Court - Dispute Resolution	85,731	51	0	51	85,680	85,680	(41,751)	43,929
11326	Adult Probation / Probation Service Fee	318,857	90,188	2,199	92,387	226,470	226,470	2,504,421	2,730,891
11316	County Clerk Automation	442,536	211,775	77,852	289,627	152,909	152,909	181,725	334,634
11854	Treasurer - Tax Sales Automation	5,712,682	3,012,902	508,522	3,521,424	2,191,258	2,191,258	17,312,349	19,503,607
11324	Intergovernment Agreement/ ETSB	955,000	811,763	118,241	930,004	24,996	24,996	721,488	746,484
11328	Social Service/ Probation & Court Services	232,450	79,130	25,035	104,165	128,285	128,285	1,904,822	2,033,107
11248	Lead Poisoning Prevention Fund	78	339,437	17,389	356,826	(356,748)	(356,748)	4,242,011	3,885,263
11249	Geographic Information Systems - GIS	2,964,152	2,200,834	208,311	2,409,145	555,007	555,007	16,194,406	16,749,413
11252	State's Attorney Narcotics Forfeiture	497,695	731,051	0	731,051	(233,356)	(233,356)	891,245	657,889
11255	Suburban CC TB Sanitarium District	26	61,325	7,966	69,291	(69,265)	(69,265)	983,595	914,330
11258	Circuit Court Administrative Fund	841,385	171,060	0	171,060	670,325	670,325	262,618	932,943
11259	County Clerk GIS Fee Fund	1,270,274	217,072	490	217,562	1,052,712	1,052,712	6,360,092	7,412,804
11260	County Clerk Rental Housing Support Fee	100,041	5,205	0	5,205	94,836	94,836	122,105	216,941
11262	Sheriff Women's Justice Services	27,076	0	0	0	27,076	27,076	267,403	294,479
11266	Sheriff Vehicle Purchase Fund	100	0	0	0	100	100	(236,233)	(236,133)
11268	Assessor Special Fund	103,532	70	0	70	103,462	103,462	317,042	420,504
11269	CCC Electronic Citation Fund	88,081	30,919	113,180	144,099	(56,018)	(56,018)	1,385,689	1,329,671
11271	SAO Records Automation	17,581	45,610	0	45,610	(28,029)	(28,029)	174,013	145,984
11272	PD Records Automation	15,977	34	0	34	15,943	15,943	166,153	182,096
11273	Environmental Control Solid Waste Mgmt	155,435	217,841	5	217,846	(62,411)	(62,411)	2,098,899	2,036,488
11274	Land Bank Authority	1,679,736	1,876,486	131,281	2,007,767	(328,031)	(328,031)	(13,247,038)	(13,575,069)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,964,979	7,964,979
11276	Erroneous Homestead Exemption Recovery	472,123	140,362	80	140,442	331,681	331,681	173,724	505,405
11302	Township Roads	226,135	175,048	0	175,048	51,087	51,087	1,673,214	1,724,301
11277	Sheriff Pharmaceutical Disposal	25,469	0	0	0	25,469	25,469	193,341	218,810
11278	Sheriff Operations State Asset Forfeiture	19,567	36,488	13,085	49,573	(30,006)	(30,006)	65,317	35,311
11279	Sheriff Money Laundering State Asset Forfeiture	0	9,000	5,000	14,000	(14,000)	(14,000)	26,248	12,248
11281	Cable TV Peg Access Support Fund	19,155	0	0	0	19,155	19,155	95,336	114,491
11282	Cook County Assessor GIS Fee Fund	635,058	908,783	0	908,783	(273,725)	(273,725)	2,240,820	1,967,095
11284	COVID-19 Federal Programs	45,551,497	41,962,534	0	41,962,534	3,588,963	3,588,963	19,172,843	22,761,806
11285	Mortgage Foreclosure Mediation Program	219,489	0	0	0	219,489	219,489	401,450	620,939
11270	Medical Examiner Fees	18	29	159	188	(170)	(170)	836,187	836,017
11286	American Rescue Plan Act (ARPA) Fund	9,762	14,455,231	123,094	14,578,325	(14,568,563)	(14,568,563)	409,630,342	395,061,779
11287	Equity Fund SPF	429,261	3,443,929	137,500	3,581,429	(3,152,168)	(3,152,168)	52,755,242	49,603,074
TOTAL		\$ 88,197,174	\$ 100,172,150	\$ 3,980,396	\$ 104,152,546	\$ (15,955,372)	\$ (15,955,372)	\$ 578,900,214	\$ 562,944,842

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 - APRIL 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 400,521,230	\$435,280,003	8.68%	\$34,758,773
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	\$435,280,003	(48.74%)	(\$413,849,307)
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097												\$435,280,003
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1												\$34.8
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	\$86,161,924				\$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	\$37,603,424	\$35,658,078	\$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	\$53,209,184	\$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)	(\$15,248,000)	(\$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	0
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	0

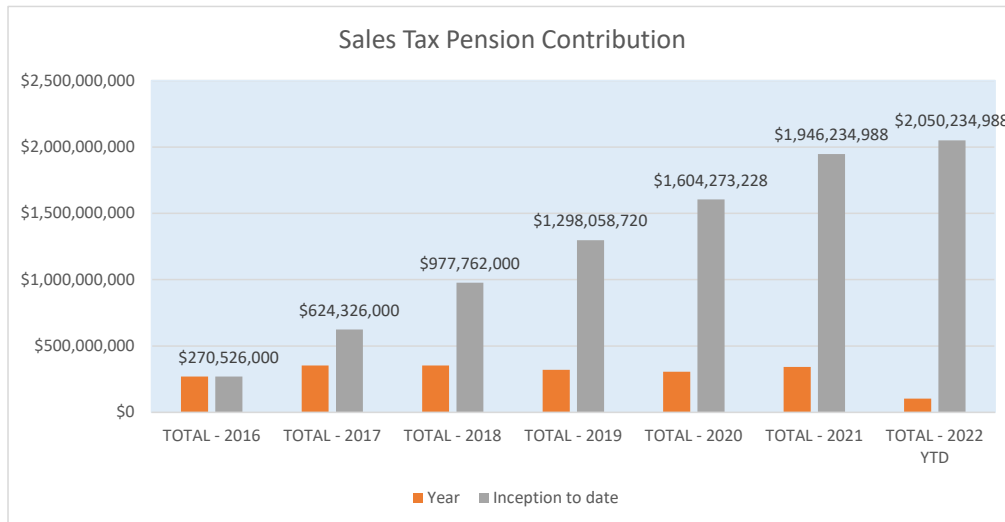
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 104,000,000

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	\$104,000,000	\$2,050,234,988

Sales Tax Pension Payments - Inception to date: \$2,050,234,988



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 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 March 31, 2022

Table - 8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	-	-	0.1	-	\$ 0.1	0.1%
Planning and Development	4.3	6.4	8.1	3.7	\$ 22.5	12.4%
Office of Economic Development	-	-	0.2	0.3	\$ 0.5	0.3%
County Clerk	-	-	0.2	-	\$ 0.2	0.1%
Environment and Sustainability	0.4	-	0.1	0.1	\$ 0.6	0.3%
Justice Advisory Council	-	-	0.4	0.6	\$ 1.0	0.6%
Office of the Sheriff	-	0.1	0.1	1.3	\$ 1.5	0.8%
State's Attorney	0.4	0.2	0.2	1.7	\$ 2.5	1.4%
Medical Examiner	-	-	-	-	\$ -	0.0%
Public Defender	-	-	-	0.1	\$ 0.1	0.1%
Emergency Management & Regional Security	0.2	0.5	116.5	22.0	\$ 139.2	76.8%
Adult Probation Dept.	-	-	0.1	-	\$ 0.1	0.1%
Public Guardian	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	0.1	0.3	\$ 0.4	0.2%
Juvenile Probation	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	-	\$ -	0.0%
Juvenile Temporary Detention Center	-	0.3	-	-	\$ 0.3	0.2%
Dept. of Transportation And Highways	0.1	0.2	1.4	1.0	\$ 2.7	1.5%
Board of Election					\$ -	0.0%
Land Bank Authority	0.2	-	-	0.1	\$ 0.3	0.2%
Dept. of Public Health	0.5	0.7	5.8	2.2	\$ 9.2	5.1%
Grand Total	\$ 6.1	\$ 8.4	\$ 133.3	\$ 33.4	\$ 181.2	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	\$ -	\$ -	\$ 0.1	\$ 0.2	\$ 0.3
Federal Direct - CCH	0.1	-	0.3	0.1	\$ 0.5
Federal Direct - CCP	4.9	6.3	8.5	4.8	\$ 24.5
Federal Direct - DPH	-	-	-	-	\$ -
Federal Pass Through - CCH	0.1	0.5	1.4	0.6	\$ 2.6
Federal Pass Through - CCP	0.4	0.7	116.8	24.3	\$ 142.2
Federal Pass Through - DOT	-	0.2	1.2	0.2	\$ 1.6
Federal Pass Through - DPH	0.1	-	3.5	1.0	\$ 4.6
Private/Other - CCH	-	0.2	0.4	0.2	\$ 0.8
Private/Other - CCP	-	-	0.1	0.3	\$ 0.4
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	0.2	0.1	\$ 0.3
State Direct - CCP	0.3	0.5	0.6	1.5	\$ 2.9
State Direct - DOT	0.1	-	-	-	\$ 0.1
State Direct - DPH	0.1	-	0.2	0.1	\$ 0.4
Grand Total	\$ 6.1	\$ 8.4	\$ 133.3	\$ 33.4	\$ 181.2

Notes to the March 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 March 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.