

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Nine Month Period Ended August 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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September 30, 2020

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

Attached is an Analysis of Revenues and Expenses Report for the nine-month period ended August 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 August 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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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year -to Date Revenues, Expenses and Encumbrances
Thru Period 9 as of August 31, 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
General Fund								
Revenues	\$1,475.9	\$1,296.6	(\$179.3)	(12.2)		\$1,296.6	(\$179.3)	(12.2)
Expenses	\$1,367.7	\$1,306.5	\$61.2	4.5	\$30.5	\$1,337.0	\$30.7	2.2
Net Results	\$108.2	(\$9.9)	(\$118.1)		\$30.5	(\$40.4)	(\$148.6)	
Health Fund								
Revenues	\$2,047.3	\$2,389.2	\$341.9	16.7		\$2,389.2	\$341.9	16.7
Expenses	\$2,048.1	\$2,414.9	(\$366.8)	(17.9)	\$32.0	\$2,446.9	(\$398.8)	(19.5)
Net Results	(\$0.8)	(\$25.7)	(\$24.9)		\$32.0	(\$57.7)	(\$56.9)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of August 31, 2020, the General fund net results were negative \$9.9 million, \$118.1 million **unfavorable** to the year-to-date budget prior to encumbrances. However, when including encumbrances net results were (\$148.6) million **unfavorable** to budget.

Revenues were \$179.3 million or 12.2% **unfavorable** to budget, with Sales tax receipts lower than forecasted. There was an improvement across some revenue categories versus budget in August 2020, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, Recorder of Deeds, Cigarette Tax and the Other Reimbursements / Transfer, thereby offsetting reductions in the Sales Tax, Use Tax, Gas / Diesel Fuel Tax, Hotel Accommodations Tax, Non Retailer Transactions Use Tax & State, Amusement Tax, Parking Lot & Garage Operations Tax, County Clerk, Clerk of Circuit Court, Sheriff and in other areas.

Expenditures of \$1.306 billion were \$61.2 million or 4.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$30.5 million, which resulted in a positive variance of \$30.7 million or 2.2% against budget. Similar to what was observed at the end of July, 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 \$341.9 million or 16.7% favorable to budget, led by stronger than anticipated collections in CountyCare payments. Expenditures of \$2.414 billion is \$366.8 million or (17.9%) **unfavorable** to budget before factoring in encumbrances. However, when including encumbrances, net results were \$398.8 million (or 19.5%) **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through August.

State Revenues Update

Through August 31, 2020, the State of Illinois owes the County \$167.0 million. That includes:

General Fund		<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
(\$ in millions)					
AOIC		\$ -	\$ 0.2	\$ 14.0	\$ 14.2
Rent		-	-	0.8	0.8
State Direct grants		-	0.4	5.2	5.6
Federal pass - through grants		1.2	10.3	27.3	38.8
Total - General Fund		1.2	10.9	47.3	59.40
Health Fund		-	-	107.6	107.60
Total General & Health Fund		\$ 1.20	\$ 10.90	\$ 154.90	\$ 167.00

The FY2020 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through August 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 August 31, 2020, the State AOIC past due amount was \$14.2 million.^{1,2}

As of August 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 \$107.6 million.³

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

¹ In September 2020, the State AOIC reimbursed the County in the amount of \$16.3 million related to invoice vouchers for Juvenile Probation, JTDC, Adult and Social Service Probation Officers salaries for the months December 2019 through May 2020, thus reducing the 2019 and 2020 outstanding amount owed to the County to \$14.2 million.

² In August and September 2020, the County received a total of \$18.2 million related to Federal pass – through grants. This majority of the revenues received was for the Department of Emergency Management & Regional Security, State’s Attorney Office, Sheriff, Public Health Grants and others. As of August 31, 2020, the total grants past due amount owed to the County was \$XX.X million. See new Table – 7 (page 14) for detail.

³ In September 2020, CCH received a total of \$288.3 million in Medicaid Managed Care ACA capitation payments.

General Fund Revenues Fees

Treasurer – Total nine-month actual revenue of \$32.9 million was above budgeted revenue of \$32.1 million, resulting in a **favorable** variance of \$0.8 million or 2.39%. The favorable variance is attributable to higher than anticipated revenue from fees collected on delinquent tax payments during the months of December 2019 through August 2020.

Recorder of Deeds – Total nine-month actual revenue of \$32.9 million was above budgeted revenue of \$30.3 million, resulting in a **favorable** variance of \$2.6 million or 8.70%. 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 nine-month actual revenue of \$44.0 million was behind budgeted revenue of \$54.1 million, resulting in an **unfavorable** variance of \$10.1 million or 18.70%. The negative variance is driven largely by the closing of the courts due to the COVID-19 pandemic. Traffic revenues decreased over the course of the last month due to resident's inability to pay fines and fees.

County Clerk – Total nine-month actual revenue of \$5.1 million was behind budgeted revenue of \$7.8 million, resulting in an **unfavorable** variance of \$2.7 million or 34.96%.

The negative variance was due to the impact of COVID-19.

Sheriff – Total nine-month actual revenue of \$7.3 million was behind budgeted revenue of \$12.2 million, resulting in an **unfavorable** variance of \$4.9 million or 40.54%. The negative variance was due to the impact of COVID-19.

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 0.8
Recorder of Deeds	2.6
Cigarette Tax	7.9
Other Reimbursements / Transfers	2.6
Total net favorable variances	\$ 13.9
	Unfavorable Variance
	(millions)
County Sales Tax	\$ (83.1)
County Use Tax	(3.8)
Gas / Diesel Fuel Tax	(8.6)
Hotel Accommodations Tax	(13.5)
Amusement Tax	(16.9)
Parking Lot & Garage Operations Tax	(11.6)
Non Retailer Transactions Use Tax & State	(2.7)
Clerk of Circuit Court	(10.1)
Sheriff	(4.9)
County Clerk	(2.7)
Other revenue categories (net)	(35.3)
Net (unfavorable) variances	(193.2)
Total net favorable (unfavorable) variances	\$ (179.3)

Home Rule Taxes

The County Sales Tax - Revenue of \$543.9 million through August 31, 2020 was lower than budgeted revenue of \$627.0 million, and resulted in an **unfavorable** variance of \$83.1 million or negative 13.25%. Through August 2020, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$8.3 million in revenue loss. **County Sales Tax contributions to Pension Fund through August 31, 2020 were \$225.0 million based on the IGA.**⁴ For more current data, see Table-6 (Page 14).

The County Use Tax - Revenue of \$57.1 million through August 31, 2020 was behind budgeted revenue of \$60.9 million, and resulted in an **unfavorable** variance of \$3.8 million or 6.22%. The negative variance was due to the impact of COVID-19.

The County Gas / Diesel Fuel Tax - Revenue of \$61.6 million through August 31, 2020 was behind budgeted revenue of \$70.2 million, and resulted in an **unfavorable** variance of \$8.6 million or 12.24%. This negative variance was due to the impact of COVID-19.

The County Cigarette Tax - Revenue of \$84.6 million through August 31, 2020 was above budgeted revenue of \$76.7 million, resulting in a **favorable** variance of \$7.9 million, or 10.29%. The positive variance is due to a significant settlement with a wholesaler, offsetting the YTD impact of COVID-19.

The County Hotel Accommodations Tax - Revenue of \$10.3 million through August 31, 2020 was behind budgeted revenue of \$23.8 million, and resulted in an **unfavorable** variance of \$13.5 million or 56.60%. The negative variance was due to the impact of COVID-19.

The County Amusement Tax - Revenue of \$13.9 million through August 31, 2020 was behind budgeted revenue of \$30.8 million, and resulted in an **unfavorable** variance of \$16.9 million or 54.81%. The negative variance was due to the impact of COVID-19.

The Parking Lot & Garage Operation Tax - Revenue of \$24.4 million through August 31, 2020 was behind budgeted revenue of \$36.0 million, and resulted in an **unfavorable** variance of \$11.6 million or 32.15%. The negative variance was due to the impact of COVID-19.

The Non-Retailer Transactions Use Tax & State- Revenue of \$9.9 million through August 31, 2020 was behind budgeted revenue of \$12.6 million, and resulted in an **unfavorable** variance of \$2.7 million or 21.10%. The negative variance was due to the impact of COVID-19.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total nine-month month actual revenue of \$15.7 million was above budgeted revenue of \$13.1 million, and resulted in a **favorable** variance of \$2.6 million or 19.90%. The positive variance is primarily due to higher than expected CVS Caremark **Rx** rebates of \$11.2 million through 2nd quarter of 2020 and HSBS legal settlements of \$2.5 million.

⁴ Total contributions by the County of Sales Tax to the Pension Fund through September 30, 2020 was \$1.6 billion.

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

General Fund Expenditures

Expenses of \$1.306 billion were \$61.2 million or 4.5 percent favorable to budget before \$30.5 million in encumbrances. Expenditures and encumbrances of \$1.337 billion were \$30.7 million or 2.2% favorable to budget. All elected officials were largely in line with or below the year-to-date budget, with the exception of the Sheriff's Office, which had an unfavorable variance of \$6.6 million, or 1.5%. This unfavorable variance was largely due to higher than anticipated salary and overtime expenses in the Police Department, which was \$2.5 million unfavorable to budget, and higher than anticipated overtime expenses in the Department of Corrections, which was \$28.4 million unfavorable to budget. The budget office will continue to monitor these results as the year progresses.

Conclusion:

In total, General Fund expenses were \$61.2 million or 4.5 percent favorable to budget. Personnel expenses of \$901 million were lower than the year-to-date budget by \$14.9 million.

Non-personnel expenditures of \$401 million were favorable to budget by \$46.3 million prior to encumbrances, and favorable by \$15.8 million after encumbrances. The favorable variance in non-personnel expenditures was largely due to favorable variances in Fixed Charges and Special Purpose Appropriations, which were \$35 million favorable to budget, the Chief Judge's Office, which was \$3.7 million favorable to budget, and the Sheriff's Office, which was \$2.8 million favorable to budget.

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 \$341.9 million or 16.7% through August 31, 2020. Patient Fees revenue were down \$13.0 million offsetting positive variance of \$153.9 million in Medicaid Expansion Fees. The positive variance in the Health System is driven primarily by higher membership in CountyCare. The negative variance in patient fees is primarily driven by lower patient volumes due to COVID-19. This negative variance in patient fees is also offset by the \$28M advance from the Federal Government for Medicare fees, \$153.4M in CARES Act funding, and receipt of managed care access payments.

Expenditures of \$2.414 billion were \$366.8 million or 17.9 percent **unfavorable** to budget before \$32.0 million in encumbrances. Nearly all of the negative variance is in CountyCare, in the amount of \$339.2 million.

CCH Medicaid Expansion – Total nine-month actual Medicaid Expansion revenue of \$1.403 billion was above budgeted revenue of \$1.249 billion, resulting in a **favorable** variance of \$153.9 million or 12.32%. As of August 31, 2020, the Health System had past due capitation revenue from the State of Illinois in Family Health Plans (FHP) and Integrated Care Program of (ICP) of approximately \$107.6 million.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Medicaid Expansion - Managed Care	\$ 153.9
Federal State Medicaid Programming - DSH	36.3
CCHHS - Medicaid BIPA IGT	24.1
Federal Government	153.4
Net <i>favorable</i> variances	<u>367.7</u>
	Unfavorable Variance
	(millions)
Patient Fees	\$ (13.0)
Other revenue categories (net)	(12.8)
Net (unfavorable) variances	<u>(25.8)</u>
Total net favorable (unfavorable) variances	<u>\$ 341.9</u>

Patient Fee Revenue - Total nine-month actual Patient Fee revenue of \$485.0 million was behind budgeted revenue of \$498.0 million, and resulted in an **unfavorable** variance of \$13.0 million or 2.61%. This report includes \$149.7 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through August 31, 2020 actual revenue of \$117.8 million in Medicaid BIPA revenue was received and was above budgeted revenue of \$93.7 million, and resulted in an **favorable** variance of \$24.1 million or 25.68%. Next BIPA payment is scheduled for October 2020. We expect the full amount by end of fiscal year.

Federal State Medicaid Programming Funding DSH Revenue – Through August 31, 2020, Federal State Medicaid Programming Funding **DSH** actual revenue of \$153.8 million was above budgeted revenue of \$117.5 million, and resulted in a **favorable** variance of \$36.3 million or 30.90%.

Federal Government – Through August 31, 2020 CCH received \$153.4 million for Medicare Stimulus Revenue from U.S Department of Health and Human Services (HHS) pursuant to the CARES Act.

CCH management continues to work with the State of Illinois to bring their Medicaid payments fully current to the greatest extent possible.

Health Fund- Expenditures

Expenditures of \$2.414 billion were \$366.8 million or 17.9 percent **unfavorable** to budget before \$88.4 million in encumbrances, primarily in Managed Care for Claims. Expenditures and encumbrances of

\$2.446 billion were \$398.8 million or 19.5 percent unfavorable to 2020 budget as approved. The encumbrances (\$9.0 out of \$32.0) million are current obligations entered by Managed Care for Claims with the majority of the payments made in August.

***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 Nine as of August 31, 2020									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
<u>Special Purpose Funds</u>									
Revenues	\$556.3	\$536.0	(\$20.3)	(3.6)		\$536.0	(\$20.3)	(3.6)	
Expenses	\$586.1	\$120.1	\$466.0	79.5	\$7.3	\$127.4	\$458.7	78.3	
Net Results	(\$29.8)	\$415.9	\$445.7		\$7.3	\$408.6	\$438.4		
1) All values are in millions.									
2) Unfavorable numbers are represented in parenthesis.									

As of August 31, 2020, revenues were \$536.0 million, \$20.3 million below budgeted revenue of \$556.3 million, resulting in an **unfavorable** variance of 3.6% to budget primarily due to the impact of COVID-19. The receipt includes Cook County’s allocation of CARES Act revenue of \$428.6 million (see further information below). Total expenditures were \$127.4 million after encumbrances. Through August 31, 2020, revenues have exceeded expenditures and encumbrances by \$408.6 million on a modified cash basis. *See Table 5 for further details.*

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.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Nine As of August 31, 2020

REVENUES	2020 Budget	August 31, 2020	August 31, 2020	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 222,664,437	\$215,205,178	\$ 189,177,927	(12.09%)	(\$26,027,251)
Property Tax Levy Timing Differential			4,818,800		4,818,800
Property Tax - Tax Increment Financing Surplus	22,000,000	18,071,362	21,752,279	20.37%	3,680,917
Fees					
County Treasurer	40,000,000	32,159,785	32,927,000	2.39%	767,215
County Clerk	10,280,000	7,810,085	5,080,000	(34.96%)	(2,730,085)
Recorder of Deeds	40,400,000	30,300,000	32,935,000	8.70%	2,635,000
Building and Zoning	3,537,740	2,653,305	2,384,000	(10.15%)	(269,305)
Environment and Sustainability	4,795,000	4,095,000	3,367,000	(17.78%)	(728,000)
Liquor Licenses	425,000	318,750	293,000	(8.08%)	(25,750)
Clerk of Circuit Court	75,300,000	54,067,757	43,958,000	(18.70%)	(10,109,757)
Sheriff	16,315,197	12,236,398	7,276,000	(40.54%)	(4,960,398)
Public Guardian	3,200,000	2,400,000	1,207,000	(49.71%)	(1,193,000)
State's Attorney	1,000,000	750,000	379,000	(49.47%)	(371,000)
Public Administrator	1,300,000	975,000	1,328,000	36.21%	353,000
Fees and Licenses Board of Review	1,000,000	750,000	73,000	(90.27%)	(677,000)
County Assessor	49,000	36,750	7,451	(79.73%)	(29,299)
Highway Sale of Permits (Hauling & Construction)	1,200,000	900,000	1,242,000	38.00%	342,000
Medical Examiner	2,500,000	1,875,000	2,384,000	27.15%	509,000
Recorder Audit Revenues	25,000	18,750	0	(100.00%)	(18,750)
Supportive Services	8,918	6,689	1,235	(81.54%)	(5,454)
Contract Compliance M/WBE Cert	40,000	30,000	33,500	11.67%	3,500
Total Fee Revenue	201,375,855	151,383,268	134,875,186	(10.90%)	(16,508,082)
Non-Property Taxes					
Home Rule County Sales Tax	849,129,310	627,035,264	543,922,529	(13.25%)	(83,112,735)
County Use Tax	82,100,000	60,904,752	57,116,000	(6.22%)	(3,788,752)
Off Track Betting Commission	1,100,000	835,000	530,000	(36.53%)	(305,000)
Illinois Gaming-Casino Tax	9,000,000	6,769,061	4,107,000	(39.33%)	(2,662,061)
Retail Sale of Motor Vehicles Tax	2,900,000	2,119,214	1,935,000	(8.69%)	(184,214)
Retailer's Occupation Tax	3,101,000	2,325,750	2,029,000	(12.76%)	(296,750)
Wheel Tax	4,700,000	4,571,255	2,105,000	(53.95%)	(2,466,255)
State Income Tax	13,288,000	9,966,000	11,651,000	16.91%	1,685,000
Alcoholic Beverage Tax	37,300,000	28,007,528	28,020,000	0.04%	12,472
Gas / Diesel Fuel Tax	93,750,000	70,159,187	61,571,000	(12.24%)	(8,588,187)
Cigarette Tax	100,386,073	76,683,122	84,577,000	10.29%	7,893,878
Other Tobacco and Consumable Products Tax	7,000,000	5,123,795	5,018,000	(2.06%)	(105,795)
Firearm and Firearm Ammunition Tax	1,200,000	921,818	1,426,000	54.69%	504,182
Hotel Accommodations Tax	34,400,000	23,806,890	10,331,000	(56.60%)	(13,475,890)
Gambling Machine Tax	5,500,000	5,440,000	570,000	(89.52%)	(4,870,000)
Video Gaming	550,000	410,000	281,000	(31.46%)	(129,000)
Non Retailer Transactions Use Tax & State Amusement Tax	16,750,000	12,585,048	9,930,000	(21.10%)	(2,655,048)
Parking Lot & Garage Operations Tax	39,750,000	30,847,733	13,940,000	(54.81%)	(16,907,733)
Sports Wagering Tax	48,500,000	36,039,148	24,453,000	(32.15%)	(11,586,148)
	1,752,000	891,105	0	0.00%	(891,105)
Total Non-Property Taxes	1,352,156,383	1,005,441,670	863,512,529	(14.12%)	(141,929,141)
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	58,305,799	43,729,349	38,944,406	(10.94%)	(4,784,943)
Salaries of State's Attorney	204,171	153,126	154,726	1.04%	1,600
Salaries of Public Defender	132,569	99,423	99,055	(0.37%)	(368)
FPD Reimbursements for Services	1,887,130	1,415,348	934,709	(33.96%)	(480,639)
Total Intergovernmental Revenues	60,529,669	45,397,246	40,132,896	(11.60%)	(5,264,350)
Investment Income					
Investment Income	2,100,000	1,575,000	1,537,964	(2.35%)	(37,036)
Miscellaneous Revenue					
Cable TV Franchise	1,150,000	829,300	880,184	6.14%	50,884
Real Estate and Rental Income	8,089,204	6,066,900	7,099,306	17.02%	1,032,406
Other Reimbursements / Transfers	24,165,000	13,100,000	15,706,706	19.90%	2,606,706
Total Miscellaneous Revenue	33,404,204	19,996,200	23,686,196	18.45%	3,689,996
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,061,480	11,296,110	9,597,253	(15.04%)	(1,698,857)
Other Financing Sources - Fund Balance	10,000,000	7,500,000	7,500,000	0.00%	0
Total Other Financing Sources	25,061,480	18,796,110	17,097,253	(9.04%)	(1,698,857)
Grand Total Corporate / Public Safety	\$ 1,919,292,028	\$ 1,475,866,034	\$ 1,296,591,030	(12.15%)	\$ (179,275,004)
Note: County Sales Tax payment to Pension Fund Thru 8.31.2020 were \$225,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD General Fund Analysis of Expenses and Encumbrances
Thru Period 9 as of August 31, 2020

DEPT #	Control Officer	2020 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	231,390,196	166,702,542	158,952,174	7,750,368	4.6%	2,154,101	161,106,275	3.4%
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,707,910	1,284,504	1,112,410	172,094	13.4%	17,074	1,129,484	12.1%
1081	FIRST DISTRICT	387,104	284,162	234,834	49,328	17.4%	2,796	237,630	16.4%
1082	SECOND DISTRICT	385,000	275,555	269,572	5,983	2.2%	2,678	272,250	1.2%
1083	THIRD DISTRICT	398,000	283,129	247,386	35,743	12.6%	-	247,386	12.6%
1084	FOURTH DISTRICT	382,203	273,802	265,286	8,516	3.1%	312	265,598	3.0%
1085	FIFTH DISTRICT	439,500	331,471	301,584	29,887	9.0%	614	302,198	8.8%
1086	SIXTH DISTRICT	400,000	286,458	267,101	19,357	6.8%	-	267,101	6.8%
1087	SEVENTH DISTRICT	388,244	283,313	280,743	2,570	0.9%	4,671	285,414	-0.7%
1088	EIGHTH DISTRICT	400,000	283,563	238,216	45,347	16.0%	2,249	240,465	15.2%
1089	NINTH DISTRICT	387,739	281,330	272,397	8,933	3.2%	-	272,397	3.2%
1090	TENTH DISTRICT	387,000	276,823	256,104	20,719	7.5%	725	256,829	7.2%
1091	ELEVENTH DISTRICT	450,000	318,115	189,821	128,294	40.3%	-	189,821	40.3%
1092	TWELFTH DISTRICT	378,279	276,049	265,833	10,216	3.7%	5,001	270,834	1.9%
1093	THIRTEENTH DISTRICT	374,000	278,233	255,338	22,895	8.2%	1,550	256,888	7.7%
1094	FOURTEENTH DISTRICT	378,799	279,952	271,557	8,395	3.0%	1,209	272,766	2.6%
1095	FIFTEENTH DISTRICT	377,434	276,097	259,590	16,507	6.0%	266	259,856	5.9%
1096	SIXTEENTH DISTRICT	395,000	281,768	180,798	100,970	35.8%	5,374	186,172	33.9%
1097	SEVENTEENTH DISTRICT	380,267	273,604	273,493	111	0.0%	178	273,671	0.0%
	COOK COUNTY BOARD OF COMISSIONERS	8,396,478	6,127,927	5,442,063	685,864	11.2%	44,697	5,486,760	10.5%
1040	COUNTY ASSESSOR	26,858,958	19,664,678	17,150,850	2,513,828	12.8%	30,317	17,181,167	12.6%
1050	BOARD OF REVIEW	13,160,574	9,475,911	9,273,087	202,824	2.1%	33,444	9,306,531	1.8%
1060	COUNTY TREASURER	842,900	605,638	529,103	76,535	12.6%	11,854	540,957	10.7%
1110	COUNTY CLERK	12,727,154	8,947,823	8,243,389	704,434	7.9%	528	8,243,917	7.9%
1130	RECORDER OF DEEDS	7,069,669	5,145,447	4,419,920	725,527	14.1%	34,973	4,454,893	13.4%
1250	STATE'S ATTORNEY	129,146,390	91,691,505	86,795,401	4,896,104	5.3%	127,998	86,923,399	5.2%
	SHERIFF	594,738,440	425,736,710	432,318,514	(6,581,804)	-1.5%	6,217,941	438,536,455	-3.0%
	CHIEF JUDGE	260,497,327	188,907,471	177,494,989	11,412,482	6.0%	157,226	177,652,215	6.0%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	100,090,104	72,348,741	68,994,621	3,354,120	4.6%	190,177	69,184,798	4.4%
1080	OFFICE OF INSPECTOR GENERAL	1,853,104	1,466,798	1,068,770	398,028	27.1%	92	1,068,862	27.1%
1390	PUBLIC ADMINISTRATOR	1,382,490	999,992	976,784	23,208	2.3%	607	977,391	2.3%
	FIXED CHARGES	531,138,245	369,863,124	334,883,810	34,979,314	9.5%	21,464,659	356,348,469	3.7%
	TOTAL	\$ 1,919,292,031	\$ 1,367,684,307	\$ 1,306,543,475	\$ 61,140,832	4.5%	\$ 30,468,614	\$ 1,337,012,089	2.2%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Nine As of August 31, 2020

REVENUES	2020 Budget	August 31, 2020	August 31, 2020	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 82,704,917	\$ 79,934,302	\$ 63,167,195	(20.98%)	(\$16,767,107)
Property Tax Levy Timing Differential			9,665,000		9,665,000
Stroger Hospital -					
Medicare	140,821,634	105,808,602	109,072,441	3.08%	3,263,839
Public Assistance (Medicaid)	243,051,360	182,288,517	233,824,629	28.27%	51,536,112
Private Payors and Carriers	140,821,634	105,808,602	32,053,877	(69.71%)	(73,754,725)
Stroger Hospital - Sub Total	524,694,628	393,905,721	374,950,947	(4.81%)	(18,954,774)
Provident Hospital -					
Medicare	9,917,016	7,451,310	4,618,335	(38.02%)	(2,832,975)
Public Assistance (Medicaid)	119,004,198	89,258,397	104,517,006	17.09%	15,258,609
Private Payors and Carriers	9,917,016	7,451,310	962,893	(87.08%)	(6,488,417)
Provident Hospital - Sub Total	138,838,230	104,161,017	110,098,234	5.70%	5,937,217
Patient Fees (Medicare, Medicaid, Private & 3rd)	663,532,858	498,066,738	485,049,181	(2.61%)	(13,017,557)
CCH - Medicaid BIPA IGT	132,300,000	93,721,320	117,787,500	25.68%	24,066,180
Federal State Medicaid Programming Funding - DSH	156,700,000	117,524,997	153,835,051	30.90%	36,310,054
Medicaid Expansion - Managed Care					
Medicare	24,919,757	18,693,000	0	(100.00%)	(18,693,000)
Public Assistance (Medicaid)	1,749,229,935	1,228,383,948	1,401,386,147	14.08%	173,002,199
Private Payors and Carriers	2,108,874	1,581,660	1,141,319	(27.84%)	(440,341)
Medicaid Expansion - Managed Care Sub Total	1,776,258,566	1,248,658,608	1,402,527,466	12.32%	153,868,858
CCH - Total Fees	2,728,791,424	1,957,971,663	2,159,199,198	10.28%	201,227,535
Federal Government	0	0	153,392,712	0.00%	153,392,712
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	11,000,000	8,265,026	2,833,821	(65.71%)	(5,431,205)
Public Health	1,500,000	1,127,048	900,949	(20.06%)	(226,099)
Miscellaneous Revenues - Sub	12,500,000	9,392,074	3,734,770	(60.23%)	(5,657,304)
TOTALS	\$ 2,823,996,341	\$ 2,047,298,039	\$ 2,389,158,875	16.70%	\$ 341,860,836

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 9 as of August 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	\$ 58,396,612	\$ 58,566,643	\$ (170,031)	-0.3%	\$200,800	\$ 58,767,443	\$ (370,831)	-0.6%
4241	Health Services - JTDC	7,224,710	5,175,787	4,606,383	569,404	11.0%	8,560	4,614,943	560,844	10.8%
4890	Health System Administration	43,865,747	31,104,791	30,513,380	591,411	1.9%	568,819	31,082,199	22,592	0.1%
4891	Provident Hospital of Cook County	55,437,995	39,782,474	39,234,095	548,379	1.4%	1,567,979	40,802,074	(1,019,600)	-2.6%
4893	Ambulatory and Community Health Network of Cook County	82,824,868	59,964,639	56,051,267	3,913,372	6.5%	644,210	56,695,477	3,269,162	5.5%
4894	Ruth M. Rothstein CORE Center	22,894,303	16,836,997	15,751,994	1,085,003	6.4%	161,536	15,913,530	923,467	5.5%
4895	Department of Public Health	10,128,595	10,091,317	4,314,358	5,776,959	57.2%	518,230	4,832,588	5,258,729	52.1%
4896	Managed Care	1,797,937,796	1,303,322,187	1,642,528,026	(339,205,839)	-26.0%	8,991,197	1,651,519,223	(348,197,036)	-26.7%
4897	John H. Stroger, Jr. Hospital of Cook County	659,276,331	474,612,270	526,041,309	(51,429,039)	-10.8%	18,595,125	544,636,434	(70,024,164)	-14.8%
4898	Oak Forest Health Center of Cook County	7,320,818	5,126,602	6,026,856	(900,254)	-17.6%	743,871	6,770,727	(1,644,125)	-32.1%
4899	Fixed Charges and Special Purpose Appropriations - Health	55,886,790	43,685,123	31,218,903	12,466,220	28.5%	-	31,218,903	12,466,220	28.5%
TOTAL		\$ 2,823,947,336	\$ 2,048,098,799	\$ 2,414,853,214	\$ (366,754,415)	-17.9%	\$ 32,000,327	\$ 2,446,853,541	\$ (398,754,742)	-19.5%

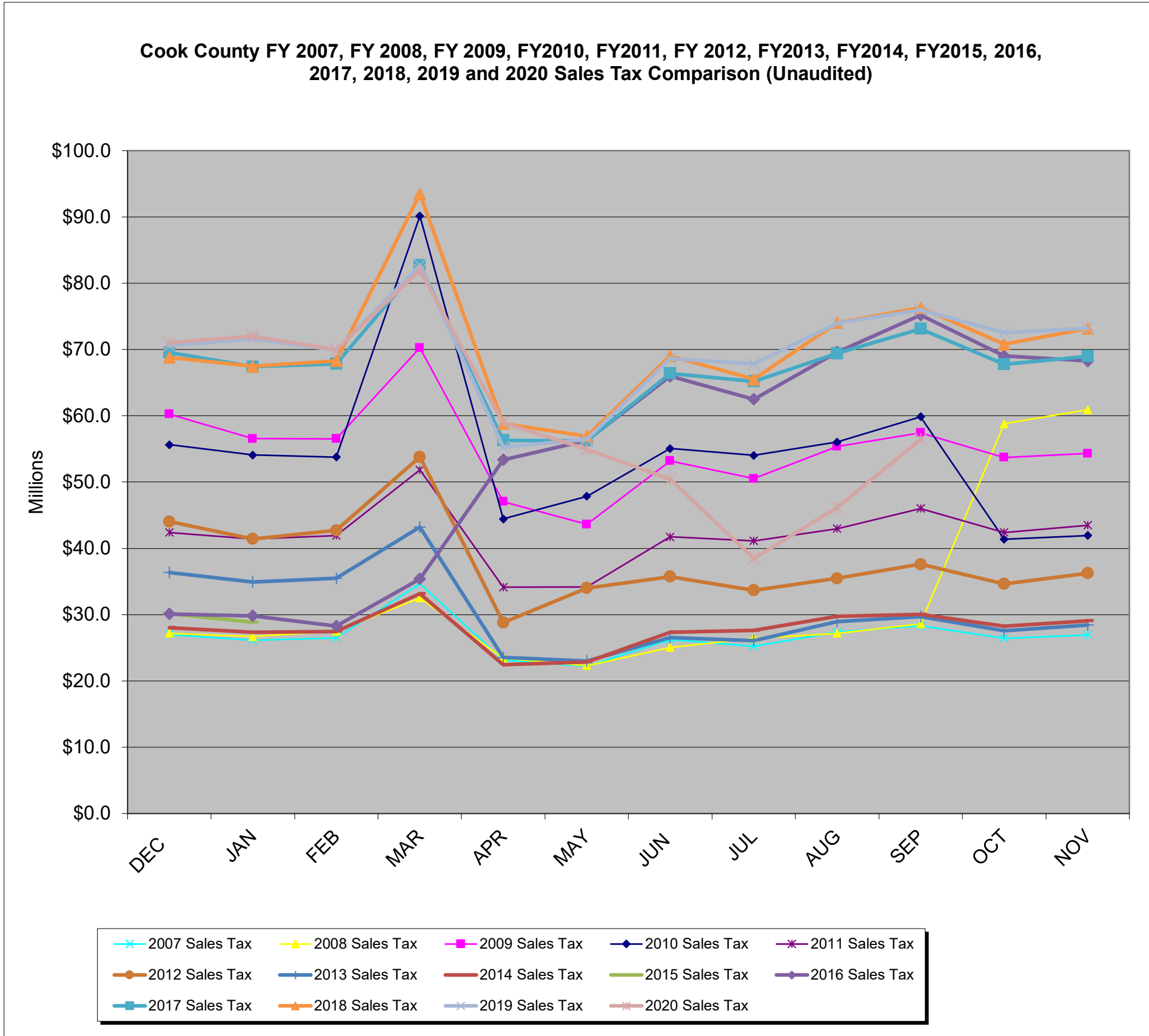
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Nine month Period ended August 31, 2020

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures & Encumbrances</u>	<u>Revenues Over (Under) Expenditures & Encumbrances</u>	<u>8/31/2020 Net Change In Fund Balance</u>	<u>FY19 CAFR Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
501	Motor Fuel Tax IL First	\$18,889,793	\$28,492,836	\$522,365	\$29,015,201	(\$10,125,408)	(\$10,125,408)	\$30,264,602	\$20,139,194
510	Animal Control	2,985,722	2,407,738	31,543	2,439,281	546,441	546,441	10,882,490	11,428,931
524&525	Election Division Fund	38,810,519	31,433,520	227,622	31,661,142	7,149,377	7,149,377	20,740,705	27,890,082
527	Recorder Document Storage System	3,531,225	1,690,269	2,416	1,692,685	1,838,540	1,838,540	791,050	2,629,590
528	Circuit Court Automation	5,166,877	7,913,013	37,579	7,950,592	(2,783,715)	(2,783,715)	(5,731,900)	(8,515,615)
529	Circuit Court Document Storage	4,778,555	5,082,965	376,651	5,459,616	(681,061)	(681,061)	2,241,789	1,560,728
530	Law Library	2,562,609	2,845,638	5,357	2,850,995	(288,386)	(288,386)	1,437,946	1,149,560
531	Circuit Court - Dispute Resolution	96,082	175,109	0	175,109	(79,027)	(79,027)	15,603	(63,424)
532	Adult Probation / Probation Service Fee	894,629	486,416	0	486,416	408,213	408,213	(30,640)	377,573
533	County Clerk Automation	691,691	857,279	14,595	871,874	(180,183)	(180,183)	511,942	331,759
534	Treasurer - Tax Sales Automation	9,862,979	7,107,947	208,258	7,316,205	2,546,774	2,546,774	15,639,456	18,186,230
535	Intergovernment Agreement/ ETSB	1,516,146	1,092,940	0	1,092,940	423,206	423,206	302,315	725,521
541	Social Service/ Probation & Court Services	467,179	679,233	22,953	702,186	(235,007)	(235,007)	609,596	374,589
544	Lead Poisoning Prevention Fund	26,938	879,797	626,850	1,506,647	(1,479,709)	(1,479,709)	6,715,971	5,236,262
545	Geographic Information Systems - GIS	4,998,512	2,095,466	2,134,418	4,229,884	768,628	768,628	13,982,868	14,751,496
561	State's Attorney Narcotics Forfeiture	1,230,000	1,497,984	0	1,497,984	(267,984)	(267,984)	1,257,641	989,657
564	Suburban CC TB Sanitarium District	493,165	143,418	7,194	150,612	342,553	342,553	4,688,799	5,031,352
567	Circuit Court Administrative Fund	649,409	431,144	0	431,144	218,265	218,265	(320,443)	(102,178)
570	Recorder Special Fund GIS Fee Fund	2,124,013	837,543	490	838,033	1,285,980	1,285,980	1,386,092	2,672,072
571	Recorder Rental Housing Support Fee	170,445	212,531	0	212,531	(42,086)	(42,086)	70,824	28,738
573	Sheriff Women's Justice Services	51,686	0	0	0	51,686	51,686	139,802	191,488
577	Sheriff Vehicle Purchase Fund	5,405	0	257,005	257,005	(251,600)	(251,600)	175,787	(75,813)
579	Assessor Special Fund	252,140	0	0	0	252,140	252,140	97,911	350,051
580	CCC Electronic Citation Fund	71,499	105,805	0	105,805	(34,306)	(34,306)	548,482	514,176
583	SAO Records Automation	12,247	139,192	0	139,192	(126,945)	(126,945)	332,420	205,475
584	PD Records Automation	11,185	50	0	50	11,135	11,135	(25,238)	(14,103)
585	Environmental Control Solid Waste Mgmt	444,360	181,339	0	181,339	263,021	263,021	1,998,226	2,261,247
586	Land Bank Authority	3,729,417	7,527,358	352,928	7,880,286	(4,150,869)	(4,150,869)	8,478,370	4,327,501
587	Section 108 Loan Program	0	819	0	819	(819)	(819)	8,658,300	8,657,481
588	Erroneous Homestead Exemption Recovery	883,307	960,579	0	960,579	(77,272)	(77,272)	543,100	465,828
	Township Roads	688,144	16,564	0	16,564	671,580	671,580	3,434,667	4,106,247
	Sheriff Pharmaceutical Disposal	57,305	720	0	720	56,585	56,585	139,382	195,967
	Sheriff Operations State Asset Forfeiture	56,268	503,062	29,730	532,792	(476,524)	(476,524)	1,215,454	738,930
	Sheriff Money Laundering State Asset Forfeiture	539	22,919	15,631	38,550	(38,011)	(38,011)	92,852	54,841
	Cable TV Peg Access Support Fund	0	0	0	0	0	0	10,257	10,257
	Cook County Assessor GIS Fee Fund	1,059,225	275,570	0	275,570	783,655	783,655	618,720	1,402,375
	COVID-19 CARES Act Fund	428,712,954	14,014,136	2,378,114	16,392,250	412,320,704	412,320,704	0	412,320,704
TOTAL		\$535,982,169	\$120,110,899	\$ 7,251,699	\$ 127,362,598	\$408,619,571	\$408,619,571	\$ 131,915,198	\$ 540,534,769

Table - 6

Cook County Sales Tax Revenue (1)



FY2020 YTD - SEPTEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$703,823,729	\$600,387,183	(14.70%)	(\$103,436,546)
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	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	NOV	Collections
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				\$600,387,183
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)				(\$103.4)
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)

August 31, 2020

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	Total	% of
Enterprise Technology	\$ -	\$ -	\$ -	\$ 2.7	\$ 2.7	4%
Planning and Development	1.1	0.7	13.0	7.7	22.5	31%
Office of Economic Development	-	-	-	0.1	0.1	0%
Environment and Sustainability	-	-	0.5	0.6	1.1	2%
Justice Advisory Council	-	-	-	0.1	0.1	0%
Office of the Sheriff	-	-	-	1.9	1.9	3%
State's Attorney	-	0.1	0.4	7.0	7.5	10%
Medical Examiner	-	-	-	0.2	0.2	0%
Public Defender	-	-	0.1	-	0.1	0%
Emergency Management & Regional Security	-	0.7	9.9	10.4	21.0	29%
Adult Probation Dept.	-	-	-	-	-	0%
Office of the Chief Judge	-	0.1	-	0.6	0.7	1%
Juvenile Probation	-	-	-	-	-	0%
Clerk of the Circuit Court	-	-	-	0.3	0.3	0%
Juvenile Temporary Detention Center	-	-	-	-	-	0%
Dept. of Transportation And Highways	-	-	0.1	7.5	7.6	11%
Land Bank Authority	-	-	0.2	0.1	0.3	0%
Dept. of Public Health	-	0.5	0.6	4.3	5.4	8%
Grand Total	\$ 1.1	\$ 2.1	\$ 24.8	\$ 43.5	\$ 71.5	100.0%

By Funding Source	FY2017	FY2018	FY2019	FY2020	Total
Federal Direct - CCH	\$ -	\$ -	\$ 0.2	\$ 0.3	\$ 0.5
Federal Direct - CCP	1.1	0.7	13.7	10.0	25.5
Federal Pass Through - CCH	-	0.5	0.1	1.7	2.3
Federal Pass Through - CCP	-	0.7	10.1	17.6	28.4
Federal Pass Through - DOT	-	-	-	7.3	7.3
Federal Pass Through - DPH	-	-	0.1	0.7	0.8
Private/Other - CCH	-	-	0.2	0.2	0.4
Private/Other - CCP	-	0.1	0.1	0.6	0.8
State Direct - CCH	-	-	-	0.6	0.6
State Direct - CCP	-	-	0.2	3.8	4.0
State Direct - DOT	-	-	0.1	-	0.1
State Direct - DPH	-	-	0.1	0.8	0.9
Grand Total	\$ 1.1	\$ 2.0	\$ 24.9	\$ 43.6	\$ 71.6

Notes to the August 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 October 2020 in the amount of **\$38.6 million**. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$105.6 million** was received on **August 21, 2020** and is included in this revenue report. Certain other fee revenues for August 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.