

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Three-Month Period Ended February 28, 2022



Bureau of Finance

Disclaimer for Financial Statements Report

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March 31, 2022

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

Attached is an Analysis of Revenues and Expenses Report for the three-month period ended February 28, 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 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 2021 and 2022
Table - 7	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 P03 as of February 28, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$460.0	\$527.8	\$67.8	14.7		\$527.8	\$67.8	14.7
Expenses	\$426.7	\$435.1	(\$8.4)	(2.0)	\$38.0	\$473.1	(\$46.4)	(10.9)
Net Results	\$33.3	\$92.7	\$59.4		\$38.0	\$54.7	\$21.4	
Health Fund								
Revenues	\$998.4	\$1,136.8	\$138.4	13.9		\$1,136.8	\$138.4	13.9
Expenses	\$976.8	\$958.3	\$18.5	1.9	\$54.4	\$1,012.7	(\$35.9)	(3.7)
Net Results	\$21.5	\$178.5	\$157.0		\$54.4	\$124.1	\$102.6	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of February 28, 2022, the General fund net results were positive \$92.7 million, \$59.4 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$21.4 million **favorable** to budget.

Revenues were \$67.8 million or 14.7% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in February 2022, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Sheriff fees, Sales Tax, Use Tax, Cigarette Tax, Alcoholic Beverage Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, and Non Retailer Transactions Use Tax & State and, thereby offsetting reductions in Clerk of Circuit Court, Gas / Diesel Fuel Tax, Cannabis Tax, Other Reimbursements / Transfers and in other areas.

Expenditures of \$435.1 million were \$8.4 million or 2.0% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$38.0 million, which resulted in a negative variance of \$46.4 million or 10.9% 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 \$138.4 million or 13.9% **favorable** to budget. Expenditures of \$958.3 million are \$18.5 million or 1.9% **favorable** to budget before factoring in encumbrances of \$54.4 million. When including encumbrances, net results were \$35.9 million or 3.7% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through February.

State Revenues Update

Through February 28, 2022, the State of Illinois owes the County \$378.0 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ 1.0	\$ 13.7	\$ 14.7	AOIC vouchers average - 45-60 days
Rent	-	-	0.1	0.7	0.8	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.5	0.8	1.0	2.7	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	3.1	154.6	17.2	175.3	Estimated average days over - 90 days
Total - General Fund	0.8	3.6	156.5	32.6	193.5	
Health Fund	-	-	99.1	80.1	179.2	State Medicaid average - 90-120 days
CCH_State Direct grants	0.1	-	0.5	0.3	0.9	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	2.9	0.8	4.4	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	102.5	81.2	184.5	
Total General & Health Fund	\$ 1.1	\$ 4.1	\$ 259.0	\$ 113.8	\$ 378.0	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through February 28, 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 February 28, 2022, the State AOIC past due amount was \$14.7 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 February 28, 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 \$179.2 million, these amounts were received by CCH in March 2022.³ 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 \$14.7 million.

² In February 2022 and March 2022, the County received a total of \$25.2 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 February 28, 2022, the total grants past due amount owed to the County was \$217.5 million. *See Table – 7 (page 16) for detail.*

As of Feb 2022, the State owes the County \$179.7 million in Federal pass-through grant receivable including \$5.4 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of February 28, 2022, the State owed CCH a total of \$179.2 million in Medicaid Managed Care ACA capitation to true-up CountyCare rates to the 2021 rates and PMPM payments, these amounts were received by CCH in March 2022.

Property Tax Levy

Property Tax Levy – Total three-month property tax levy revenue of \$55.3 million was ahead of prior year property tax revenue of \$27.7 million, resulting in a **favorable** variance of \$27.6 million or 99.51% based on current collections through February 28, 2022.

			FY22 vs FY21	
	<u>28-Feb-22</u>	<u>28-Feb-21</u>	<u>FY22 vs FY21 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 35,668,496	\$ 20,194,698	\$ 15,473,798	
Health Fund	19,588,663	7,501,350	12,087,313	
Total	\$ 55,257,159	\$ 27,696,048	\$ 27,561,111	99.51%

General Fund Revenues Fees

Treasurer – Total three-month actual revenue of \$40.4 million was above budgeted revenue of \$6.0 million, resulting in a **favorable** variance of \$34.4 million or 574.46%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of February 2022.

County Clerk – Total three-month actual revenue of \$17.4 million was above budgeted revenue of \$15.1 million, resulting in a **favorable** variance of \$2.3 million or 15.08%. 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.

Revenue Center	General Funds Favorable Variance (millions)
County Treasurer	\$ 34.4
County Clerk	2.3
Sheriff	0.3
County Sales Tax	19.7
County Use Tax	3.0
Non Retailer Transactions Use Tax & State	0.1
Alcoholic Beverage Tax	0.3
Cigarette Tax	1.0
Hotel Accommodations Tax	0.6
Amusement Tax	1.2
Parking Lot & Garage Operations Tax	3.2
Other revenue categories (net)	5.8
Total net favorable variances	\$ 71.9
	Unfavorable Variance (millions)
Gas / Diesel Fuel Tax	\$ (1.1)
Cannabis Tax	(0.2)
Clerk of Circuit Court	(0.9)
Other Reimbursements / Transfers	(1.9)
Net (unfavorable) variances	(4.1)
Total net favorable (unfavorable) variances	\$ 67.8

Clerk of the Circuit Court – Total three-month actual revenue of \$15.1 million was behind budgeted revenue of \$16.0 million, resulting in an **unfavorable** variance of \$0.9 million or 5.70%.

Sheriff – Total three-month actual revenue of \$3.0 million was above budgeted revenue of \$2.7 million, resulting in a **favorable** variance of \$0.3 million or 10.54%. 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 \$257.0 million through February 28, 2022 was above budgeted revenue of \$231.3 million and resulted in a **favorable** variance of \$19.7 million or positive 8.31%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, February receipts represent underlying transactions that occurred in November 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 February 28, 2022 were \$78.0 million based on the IGA ⁴. *For more current data, see Table-6 (Page 15).*

The County Use Tax - Revenue of \$21.6 million through February 28, 2022 was above budgeted revenue of \$18.6 million and resulted in a **favorable** variance of \$3.0 million or 16.36%. 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 \$21.4 million through February 28, 2022 was behind budgeted revenue of \$22.5 million and resulted in an **unfavorable** variance of \$1.1 million or 4.96%. This negative variance is due to elevated prices and a recent reduction in travel due to the COVID-19 surge along with a significant increase in prices.

The County Cigarette Tax - Revenue of \$22.1 million through February 28, 2022 was above budgeted revenue of \$21.1 million, and resulted in a **favorable** variance of \$1.0 million, or 4.55%. The positive variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$4.4 million through February 28, 2022 was above budgeted revenue of \$3.8 million and resulted in a **favorable** variance of \$0.6 million or 16.36%. The positive variance is due to a minor increase in bookings prior to the recent COVID-19 surge.

The Alcoholic Beverage Tax - Revenue of \$9.6 million through February 28, 2022 was above budgeted revenue of \$9.3 million and resulted in a **favorable** variance of \$0.3 million or 2.73%. The positive variance is due to the timing of wholesale deliveries.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through February 28, 2022 was \$2.0 billion.

The County Amusement Tax - Revenue of \$9.3 million through February 28, 2022 was above budgeted revenue of \$8.1 million and resulted in a **favorable** variance of \$1.2 million or 15.12%. 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 \$11.9 million through February 28, 2022 was above budgeted revenue of \$8.7 million and resulted in a **favorable** variance of \$3.2 million or 36.54%. The positive variance is due to compliance initiatives.

The Non-Retailer Transactions Use Tax & State- Revenue of \$3.6 million through February 28, 2022 was above budgeted revenue of \$3.5 million and resulted in a **favorable** variance of \$0.1 million or 1.36%. The slight positive variance is due to continued strong vehicle sales resulting from COVID stimulus payments and inflationary pressures caused by supply chain issues. We expect a decrease in these sales in the coming months as the COVID-19 surge dampens sales.

The Cannabis Tax –Revenue of \$3.2 million through February 28, 2022 was behind budgeted revenue of \$3.4 million and resulted in an **unfavorable** variance of \$0.2 million or 6.95%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total three-month actual revenue of \$0.5 million was behind budgeted revenue of \$2.4 million and resulted in an **unfavorable** variance of \$1.9 million or 79.45%. 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 \$435.1 million were \$8.4 million or 2.0% **unfavorable** to budget before \$38.0 million in encumbrances. Combined expenditures and encumbrances of \$473.1 million were \$46.4 million or 10.9% **unfavorable** to budget. Personnel expenses of \$289.9 million were less than the year-to-date budget by \$6.4 million. Non-personnel expenditures of \$186.2 million were unfavorable to budget by \$28.1 million prior to encumbrances, and unfavorable by \$66.1 million after encumbrances. The unfavorable variance can be largely attributed to a \$30 million transfer to the health plan services reserve account that occurred sooner than anticipated.

Conclusion:

In total, General Fund expenses were \$8.4 million or 2.0% **unfavorable** 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 \$138.4 million or 13.9% through February 28, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$85.0 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 \$958.3 million were \$18.6 million or 1.9% **favorable** to budget before \$54.4 million in encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received.

Health Fund - Revenue

CCH Medicaid Expansion – Total three-month actual Medicaid

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 85.0
Medicaid Expansion - Managed Care	27.1
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	23.2
Graduate Medical Education (GME) Revenue	0.8
Other revenue categories (net)	0.5
Net <i>favorable</i> variances	138.4
	Unfavorable Variance
	(millions)
Miscellaneous Revenue	\$ -
Net (unfavorable) variances	0.0
Total net favorable (unfavorable) variances	\$ 138.4

Expansion revenue of \$733.0 million was above budgeted revenue of \$705.9 million, resulting in a **favorable** variance of \$27.1 million or 3.84% due to timing of state payment adjustments, to account for the higher membership through February 2022. As of February 28, 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 \$179.2 million, which was received in March.

Patient Fee Revenue - Total three-month actual Patient Fee revenue of \$252.2 million was above budgeted revenue of \$167.2 million and resulted in a **favorable** variance of \$85.0 million or 50.81%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$118.6 million YTD payment through February 28, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through February 28, 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 February 28, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$71.1 million was above budgeted revenue of \$47.9 million and resulted in a **favorable** variance of \$23.2 million or 48.50%. 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 February 28, 2022, Graduate Medical Education (GME) actual revenue of \$18.9 million was above budgeted revenue of \$18.1 million and resulted in a **favorable** variance of \$0.8 million or 4.27%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

Miscellaneous Revenue – Total three-month actual miscellaneous revenue of \$0.9 million was behind budgeted revenue of \$4.6 million, resulting in an **unfavorable** variance of \$3.7 million or 81.27% primarily due to a drop in Department of Public Health revenue collections of \$0.6 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$3.2 million.

Health Fund- Expenditures

Expenditures of \$958.3 million were \$18.6 million or 1.9 percent **favorable** to budget before \$54.4 million in encumbrances primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$1.012 billion were \$35.9 million or 3.7 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$6.9 million out of \$54.4 million) are current obligations entered by Health Plan Services for claims with most of the payments made in February and \$38.8 million are current encumbrances of Stroger Hospital.

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

Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS									
Analysis of Year-to-Date Revenues, Expenses and Encumbrances									
Thru Period Three as of February 28, 2022									
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance	
Special Purpose Funds									
Revenues	\$78.4	\$74.3	(\$4.1)	(5.2)		\$74.3	(\$4.1)	(5.2)	
Expenses	\$185.1	\$72.6	\$112.5	60.8	\$3.5	\$76.1	\$109.0	58.9	
Net Results	(\$106.7)	\$1.7	\$108.4		\$3.5	(\$1.8)	\$104.9		
1) All values are in millions.									

As of February 28, 2022, revenues were \$74.3 million, \$4.1 million behind budgeted revenue of \$78.4 million, resulting in an **unfavorable** variance of 5.2% to budget. Revenues collected thru February 2022 are primarily due to the US Treasury payment of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$76.1 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$38.6 million and are related to ERA distributions through February 28, 2022. Through February 28, 2022, expenditures and encumbrances have exceeded revenues by \$1.8 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 February 28, 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 February 28, 2022, \$33.3 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 Three As of February 28, 2022

REVENUES	2022 Budget	February 28, 2022	February 28, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 190,155,325	\$ 25,937,186	\$ 35,668,496	37.52%	\$ 9,731,310
Property Tax Levy Timing Differential			(4,536,718)		(4,536,718)
Property Tax - Tax Increment Financing Surplus	23,525,945	11,303,124	10,511,542	(7.00%)	(791,582)
Fees					
County Treasurer	35,000,000	5,988,610	40,390,802	574.46%	34,402,192
County Clerk	58,526,464	15,115,000	17,394,810	15.08%	2,279,810
Building and Zoning	3,620,100	905,025	933,220	3.12%	28,195
Environment and Sustainability	4,795,000	479,500	778,971	62.45%	299,471
Liquor Licenses	425,000	12,000	(647)	(105.39%)	(12,647)
Clerk of Circuit Court	71,425,000	15,973,834	15,062,686	(5.70%)	(911,148)
Sheriff	10,886,839	2,700,000	2,984,698	10.54%	284,698
Public Guardian	2,796,000	690,000	699,608	1.39%	9,608
Public Administrator	1,400,000	281,000	252,193	(10.25%)	(28,807)
Fees and Licenses Board of Review	350,000	50,000	0	0.00%	(50,000)
County Assessor	50	10	233	2230.00%	223
Highway Sale of Permits (Hauling & Construction)	1,545,000	425,000	496,523	16.83%	71,523
Medical Examiner	3,430,100	840,000	1,243,452	48.03%	403,452
Contract Compliance M/WBE Cert	42,000	7,466	11,750	57.38%	4,284
Total Fee Revenue	194,241,553	43,467,445	80,248,299	84.62%	36,780,854
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	237,251,369	256,966,322	8.31%	19,714,953
County Use Tax	82,000,000	18,577,944	21,617,619	16.36%	3,039,675
Off Track Betting Commission	960,000	245,000	149,767	(38.87%)	(95,233)
Illinois Gaming-Casino Tax	11,000,000	2,642,114	2,492,002	(5.68%)	(150,112)
Retail Sale of Motor Vehicles Tax	2,750,000	635,977	553,129	(13.03%)	(82,848)
Retailer's Occupation Tax	3,560,270	965,000	1,172,509	21.50%	207,509
Wheel Tax	4,500,000	139,324	211,193	51.58%	71,869
State Income Tax	17,000,000	4,625,000	5,058,013	9.36%	433,013
Alcoholic Beverage Tax	37,300,000	9,286,482	9,539,539	2.73%	253,057
Gas / Diesel Fuel Tax	92,250,000	22,520,017	21,403,822	(4.96%)	(1,116,195)
Cigarette Tax	90,000,000	21,109,843	22,069,831	4.55%	959,988
Other Tobacco and Consumable Products Tax	6,300,000	1,435,517	2,450,399	70.70%	1,014,882
Hotel Accommodations Tax	21,500,000	3,788,298	4,408,102	16.36%	619,804
Gambling Machine Tax	3,500,000	45,000	299,400	565.33%	254,400
Video Gaming	750,000	203,000	216,589	6.69%	13,589
Non Retailer Transactions Use Tax & State	16,250,000	3,557,867	3,606,353	1.36%	48,486
Amusement Tax	36,250,000	8,127,110	9,355,665	15.12%	1,228,555
Parking Lot & Garage Operations Tax	38,000,000	8,714,228	11,898,716	36.54%	3,184,488
Sports Wagering Tax	5,000,000	1,090,000	1,816,591	66.66%	726,591
Cannabis Tax	16,750,000	3,468,000	3,226,947	(6.95%)	(241,053)
Total Non-Property Taxes	1,453,927,946	348,427,090	378,512,508	8.63%	30,085,418
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	13,500,000	13,726,512	1.68%	226,512
Salaries of State's Attorney	215,381	53,850	53,847	(0.01%)	(3)
Salaries of Public Defender	127,419	31,800	32,333	1.68%	533
FPD Reimbursements for Services	1,877,130	469,283	375,401	(20.01%)	(93,882)
Total Intergovernmental Revenues	56,219,930	14,054,933	14,188,093	0.95%	133,161
Investment Income					
Investment Income	1,000,000	250,000	6,079	(97.57%)	(243,921)
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	282,500	274,230	(2.93%)	(8,270)
Real Estate and Rental Income	9,185,215	2,660,001	1,906,412	(28.33%)	(753,589)
Other Reimbursements / Transfers	35,098,692	2,346,315	482,051	(79.45%)	(1,864,264)
Total Miscellaneous Revenue	45,413,907	5,288,816	2,662,693	(49.65%)	(2,626,123)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	3,736,220	3,001,568	(19.66%)	(734,652)
Other Financing Sources - Fund Balance	30,000,000	7,500,000	7,500,000	0.00%	0
Total Other Financing Sources	44,944,879	11,236,220	10,501,568	(6.54%)	(734,652)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 459,964,814	\$ 527,762,560	14.74%	\$ 67,797,747
Note: County Sales Tax payment to Pension Fund Thru 2.28.2022 were \$78,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P03 as of February 28, 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	55,350,114	50,111,575	5,238,539	9.5%	1,573,059	51,684,634	6.6%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	418,587	422,655	(4,068)	-1.0%	39,239	461,894	-10.3%
1081 FIRST DISTRICT	406,335	84,028	76,280	7,748	9.2%	799	77,079	8.3%
1082 SECOND DISTRICT	407,341	85,780	64,990	20,790	24.2%	4,227	69,217	19.3%
1083 THIRD DISTRICT	405,131	86,592	71,887	14,705	17.0%	-	71,887	17.0%
1084 FOURTH DISTRICT	406,617	84,531	66,992	17,539	20.7%	1,749	68,741	18.7%
1085 FIFTH DISTRICT	478,380	101,483	85,399	16,084	15.8%	74	85,473	15.8%
1086 SIXTH DISTRICT	407,305	85,515	59,750	25,765	30.1%	17,399	77,149	9.8%
1087 SEVENTH DISTRICT	407,038	86,713	63,520	23,193	26.7%	7,057	70,577	18.6%
1088 EIGHTH DISTRICT	407,267	78,758	60,022	18,736	23.8%	6,930	66,952	15.0%
1089 NINTH DISTRICT	406,936	83,206	78,544	4,662	5.6%	-	78,544	5.6%
1090 TENTH DISTRICT	407,863	85,690	69,538	16,152	18.8%	1,147	70,685	17.5%
1091 ELEVENTH DISTRICT	459,373	95,296	56,170	39,126	41.1%	-	56,170	41.1%
1092 TWELFTH DISTRICT	406,926	85,128	87,208	(2,080)	-2.4%	366	87,574	-2.9%
1093 THIRTEENTH DISTRICT	405,903	85,045	63,702	21,343	25.1%	4,550	68,252	19.7%
1094 FOURTEENTH DISTRICT	406,991	78,376	78,194	182	0.2%	473	78,667	-0.4%
1095 FIFTEENTH DISTRICT	407,672	85,316	80,244	5,072	5.9%	389	80,633	5.5%
1096 SIXTEENTH DISTRICT	407,318	81,327	74,494	6,833	8.4%	5,548	80,042	1.6%
1097 SEVENTEENTH DISTRICT	406,186	86,274	72,962	13,312	15.4%	-	72,962	15.4%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	1,877,643	1,632,551	245,092	13.1%	89,947	1,722,498	8.3%
1040 COUNTY ASSESSOR	29,675,246	6,518,219	5,842,517	675,702	10.4%	114,489	5,957,006	8.6%
1050 BOARD OF REVIEW	14,922,006	3,203,047	3,113,540	89,507	2.8%	32,696	3,146,236	1.8%
1060 COUNTY TREASURER	707,498	152,911	109,291	43,620	28.5%	11,854	121,145	20.8%
1110 COUNTY CLERK	19,497,509	4,348,949	3,849,506	499,443	11.5%	226,702	4,076,208	6.3%
1250 STATE'S ATTORNEY	141,065,851	29,657,663	27,163,397	2,494,266	8.4%	332,841	27,496,238	7.3%
SHERIFF	607,768,238	131,732,768	152,529,780	(20,797,012)	-15.8%	2,418,780	154,948,560	-17.6%
CHIEF JUDGE	278,814,836	61,344,769	56,735,048	4,609,721	7.5%	511,505	57,246,553	6.7%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	22,788,781	20,455,928	2,332,853	10.2%	651,517	21,107,445	7.4%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	607,375	362,145	245,230	40.4%	-	362,145	40.4%
1390 PUBLIC ADMINISTRATOR	1,526,501	337,081	323,116	13,965	4.1%	2,129	325,245	3.5%
FIXED CHARGES	545,733,841	108,802,715	112,912,986	(4,110,271)	-3.8%	32,000,157	144,913,143	-33.2%
TOTAL	\$ 2,009,429,485	\$ 426,722,035	\$ 435,141,380	\$ (8,419,345)	-2.0%	\$ 37,965,676	\$ 473,107,056	-10.9%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Three As of February 28, 2022

REVENUES	2022 Budget	February 28, 2022	February 28, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 18,782,951	\$ 19,588,663	4.29%	\$ 805,712
Property Tax Levy Timing Differential			2,046,000		2,046,000
Stroger Hospital -					
Medicare	189,186,442	46,648,712	39,062,005	(16.26%)	(7,586,707)
Public Assistance (Medicaid)	407,659,433	101,914,859	201,349,032	97.57%	99,434,173
Private Payors and Carriers	75,749,532	18,677,967	11,800,759	(36.82%)	(6,877,208)
Stroger Hospital - Sub Total	672,595,407	167,241,538	252,211,796	50.81%	84,970,258
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	167,241,538	252,211,796	50.81%	84,970,258
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	47,889,166	71,115,268	48.50%	23,226,102
Medicaid Expansion - Managed Care					
Medicare	21,261,280	4,213,085	322,639	(92.34%)	(3,890,446)
Public Assistance (Medicaid)	2,612,449,700	701,692,903	732,720,670	4.42%	31,027,767
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	705,905,988	733,043,309	3.84%	27,137,321
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	18,162,914	18,939,239	4.27%	776,325
CCH - Total Fees	3,702,127,702	974,974,606	1,112,859,612	14.14%	137,885,006
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	3,622,970	461,195	(87.27%)	(3,161,775)
Public Health	4,000,000	991,559	403,322	(59.32%)	(588,237)
Miscellaneous Revenues - Sub	18,693,156	4,614,529	864,517	(81.27%)	(3,750,012)
TOTALS	\$ 3,858,525,775	\$ 998,372,086	\$ 1,136,823,409	13.87%	\$ 138,451,323

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 03 as of February 28, 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	\$ 21,034,842	\$ 18,013,258	\$ 3,021,584	14.4%	\$ 485,028	\$ 18,498,286	\$ 2,536,556	12.1%
4241	Health Services - JTDC	8,595,494	1,838,523	1,250,717	587,806	32.0%	5,105	1,255,822	582,701	31.7%
4890	Health System Administration	53,496,821	10,589,993	10,029,110	560,883	5.3%	787,384	10,816,494	(226,501)	-2.1%
4891	Provident Hospital of Cook County	72,594,682	16,091,138	9,105,319	6,985,819	43.4%	3,008,134	12,113,453	3,977,685	24.7%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	28,849,201	26,262,208	2,586,993	9.0%	3,648,359	29,910,567	(1,061,366)	-3.7%
4894	Ruth M. Rothstein CORE Center	24,629,553	6,082,269	4,667,036	1,415,233	23.3%	518,856	5,185,892	896,377	14.7%
4895	Department of Public Health	17,808,821	3,904,793	2,785,808	1,118,985	28.7%	267,002	3,052,810	851,983	21.8%
4896	Health Plan Services	2,601,756,444	694,810,111	733,177,515	(38,367,404)	-5.5%	6,906,397	740,083,912	(45,273,801)	-6.5%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	181,317,333	146,423,555	34,893,778	19.2%	38,796,340	185,219,895	(3,902,562)	-2.2%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	12,330,404	6,556,964	5,773,440	46.8%	19,338	6,576,302	5,754,102	46.7%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 976,848,605	\$ 958,271,490	\$ 18,577,115	1.9%	\$ 54,441,943	\$ 1,012,713,433	\$ (35,864,828)	-3.7%

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Three month Period ended February 28, 2022

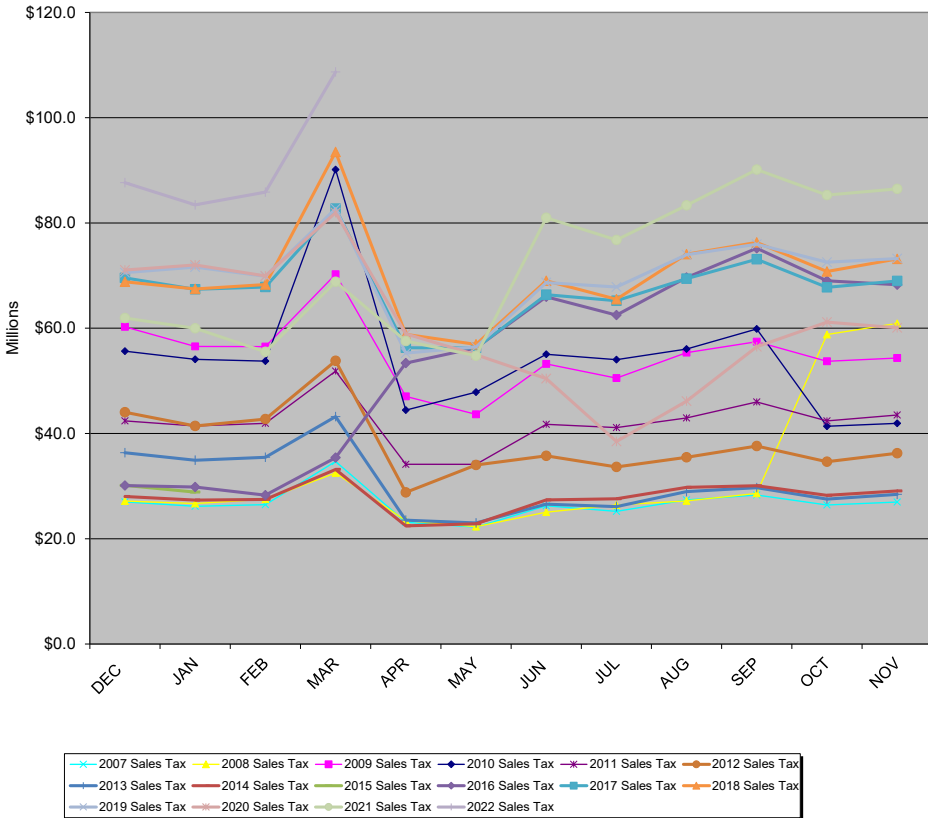
SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	2/28/2022 Net Change In Fund Balance	FY2021 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 8,171,346	\$ 10,332,673	\$ 988,442	\$ 11,321,115	\$ (3,149,769)	\$ (3,149,769)	\$ 23,922,852	\$ 20,773,083
11312	Animal Control	1,435,717	3,342,759	150,747	3,493,506	(2,057,789)	(2,057,789)	9,329,891	7,272,102
11306	Election Division Fund	3,500,000	3,365,814	338,477	3,704,291	(204,291)	(204,291)	14,569,750	14,365,459
11314	County Clerk Document Storage System	1,558,496	759,251	3,785	763,036	795,460	795,460	2,524,672	3,320,132
11320	Circuit Court Automation	1,648,995	1,467,173	314,207	1,781,380	(132,385)	(132,385)	(9,481,223)	(9,613,608)
11318	Circuit Court Document Storage	1,445,694	1,176,537	212,413	1,388,950	56,744	56,744	61,070	117,814
11310	Law Library	922,922	1,031,980	24,123	1,056,103	(133,181)	(133,181)	179,105	45,924
11322	Circuit Court - Dispute Resolution	46,938	38	0	38	46,900	46,900	(41,751)	5,149
11326	Adult Probation / Probation Service Fee	252,239	69,297	2,199	71,496	180,743	180,743	2,504,421	2,685,164
11316	County Clerk Automation	321,136	159,824	78,934	238,758	82,378	82,378	181,725	264,103
11854	Treasurer - Tax Sales Automation	1,311,004	2,052,902	498,522	2,551,424	(1,240,420)	(1,240,420)	17,312,349	16,071,929
11324	Intergovernment Agreement/ ETSB	725,000	730,778	0	730,778	(5,778)	(5,778)	721,488	715,710
11328	Social Service/ Probation & Court Services	232,431	52,606	23,913	76,519	155,912	155,912	1,904,822	2,060,734
11248	Lead Poisoning Prevention Fund	50	246,348	17,230	263,578	(263,528)	(263,528)	4,242,011	3,978,483
11249	Geographic Information Systems - GIS	2,182,059	2,033,521	208,311	2,241,832	(59,773)	(59,773)	16,194,406	16,134,633
11252	State's Attorney Narcotics Forfeiture	365,327	533,317	0	533,317	(167,990)	(167,990)	891,245	723,255
11255	Suburban CC TB Sanitarium District	17	45,994	7,966	53,960	(53,943)	(53,943)	983,595	929,652
11258	Circuit Court Administrative Fund	759,341	128,485	0	128,485	630,856	630,856	262,618	893,474
11259	County Clerk GIS Fee Fund	935,131	144,920	490	145,410	789,721	789,721	6,360,092	7,149,813
11260	County Clerk Rental Housing Support Fee	73,079	4,249	0	4,249	68,830	68,830	122,105	190,935
11262	Sheriff Women's Justice Services	9,974	0	0	0	9,974	9,974	267,403	277,377
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(236,233)	(236,233)
11268	Assessor Special Fund	134,281	53	0	53	134,228	134,228	317,042	451,270
11269	CCC Electronic Citation Fund	65,979	22,587	113,180	135,767	(69,788)	(69,788)	1,385,689	1,315,901
11271	SAO Records Automation	11,920	33,277	0	33,277	(21,357)	(21,357)	174,013	152,656
11272	PD Records Automation	11,986	26	0	26	11,960	11,960	166,153	178,113
11273	Environmental Control Solid Waste Mgmt	155,413	61,599	5	61,604	93,809	93,809	2,098,899	2,192,708
11274	Land Bank Authority	1,054,519	1,574,895	293,988	1,868,883	(814,364)	(814,364)	(13,247,038)	(14,061,402)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,964,979	7,964,979
11276	Erroneous Homestead Exemption Recovery	379,486	102,728	80	102,808	276,678	276,678	173,724	450,402
11302	Township Roads	185,082	175,048	0	175,048	10,034	10,034	1,673,214	1,683,248
11277	Sheriff Pharmaceutical Disposal	19,102	0	0	0	19,102	19,102	193,341	212,443
11278	Sheriff Operations State Asset Forfeiture	0	14,433	13,085	27,518	(27,518)	(27,518)	65,317	37,799
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	467,517	820,722	2,550	823,272	(355,755)	(355,755)	2,240,820	1,885,065
11284	COVID-19 Federal Programs	45,551,409	38,551,640	13,517	38,565,157	6,986,252	6,986,252	19,172,843	26,159,095
11285	Mortgage Foreclosure Mediation Program	63,375	0	0	0	63,375	63,375	401,450	464,825
11270	Medical Examiner Fees	12	22	159	181	(169)	(169)	836,187	836,018
11286	American Rescue Plan Act (ARPA) Fund	6,508	1,155,692	20,329	1,176,021	(1,169,513)	(1,169,513)	409,630,342	408,460,829
11287	Equity Fund SPF	311,896	2,421,332	137,500	2,558,832	(2,246,936)	(2,246,936)	52,755,242	50,508,306
TOTAL		\$ 74,334,536	\$ 72,621,520	\$ 3,469,152	\$ 76,090,672	\$ (1,756,136)	\$ (1,756,136)	\$ 578,900,214	\$ 577,144,078

Cook County Sales Tax Revenue (1)

Table - 6

Cook County FY 2007, FY 2008, FY 2009, FY 2010, FY 2011, FY 2012, FY 2013, FY 2014, FY 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 Sales Tax Comparison (Unaudited)



FY2022 YTD - MARCH 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 332,974,545	\$365,639,906	9.81%	\$32,665,361
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	\$365,639,906	(56.94%)	(\$483,489,404)
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	SEP receipts	OCT receipts	NOV receipts	DEC receipts	JAN receipts	FEB receipts	MAR receipts	APR receipts	MAY receipts	JUN receipts	JUL receipts	AUG receipts	SEP receipts	OCT receipts	NOV receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR (5,6&7)	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	GROSS DEC	GROSS JAN	GROSS FEB	GROSS Collections
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584												\$365,639,906
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0												\$32.7
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$86,488,787	\$86,488,787	\$86,488,787	\$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	\$4.3	\$4.3	\$4.3	\$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	\$60,080,433	\$60,080,433	\$60,080,433	\$721,645,078
Over(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)	(\$29.2)	(\$27.9)	(\$20.3)	(\$10.7)	(\$13.4)	(\$13.4)	(\$13.4)	(\$13.4)	(\$127.5)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$73,233,945	\$73,233,945	\$73,233,945	\$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	\$73,166,741	\$73,166,741	\$73,166,741	\$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	\$68,994,675	\$68,994,675	\$68,994,675	\$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	\$68,263,674	\$68,263,674	\$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	\$30,204,768	\$30,204,768	\$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	\$29,078,638	\$29,078,638	\$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	\$28,431,128	\$28,431,128	\$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	\$36,266,248	\$36,266,248	\$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	\$43,506,787	\$43,506,787	\$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	\$41,926,627	\$41,926,627	\$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	\$57,449,683	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$54,323,478	\$54,323,478	\$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	\$60,920,668	\$60,920,668	\$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	\$26,969,390	\$26,969,390	\$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)	(\$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)

As of February 28, 2022

Table -7

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	-	-	0.1	-	\$ 0.1	0.0%
Planning and Development	6.6	6.4	10.5	2.0	\$ 25.5	11.7%
Office of Economic Development	-	-	0.3	0.2	\$ 0.5	0.2%
County Clerk	-	-	0.2	-	\$ 0.2	0.1%
Environment and Sustainability	0.4	-	0.1	-	\$ 0.5	0.2%
Justice Advisory Council	-	-	0.4	-	\$ 0.4	0.2%
Office of the Sheriff	-	0.1	0.5	1.1	\$ 1.7	0.8%
State's Attorney	0.4	0.2	0.3	2.5	\$ 3.4	1.6%
Medical Examiner	-	-	-	-	\$ -	0.0%
Public Defender	-	-	-	0.1	\$ 0.1	0.0%
Emergency Management & Regional Security	0.2	0.8	151.6	14.2	\$ 166.8	76.7%
Adult Probation Dept.	-	-	0.1	-	\$ 0.1	0.0%
Public Guardian	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	0.2	0.2	\$ 0.4	0.2%
Juvenile Probation	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	-	\$ -	0.0%
Juvenile Temporary Detention Center	-	0.3	-	-	\$ 0.3	0.1%
Dept. of Transportation And Highways	0.1	0.2	2.5	1.0	\$ 3.8	1.7%
Board of Election					\$ -	0.0%
Land Bank Authority	0.2	0.1	-	-	\$ 0.3	0.1%
Dept. of Public Health	0.5	6.1	5.0	1.8	\$ 13.4	6.2%
Grand Total	\$ 8.4	\$ 14.2	\$ 171.8	\$ 23.1	\$ 217.5	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	\$ -	\$ -	\$ 0.1	\$ 0.1	\$ 0.2
Federal Direct - CCH	0.1	5.3	1.3	0.4	\$ 7.1
Federal Direct - CCP	7.2	4.6	11.0	2.9	\$ 25.7
Federal Direct - DPH	-	-	0.1	0.1	\$ 0.2
Federal Pass Through - CCH	0.1	0.5	1.4	0.4	\$ 2.4
Federal Pass Through - CCP	0.4	2.9	153.4	17.0	\$ 173.7
Federal Pass Through - DOT	-	0.2	1.2	0.2	\$ 1.6
Federal Pass Through - DPH	0.1	-	1.5	0.4	\$ 2.0
Private/Other - CCH	-	0.2	0.4	0.1	\$ 0.7
Private/Other - CCP	-	-	0.1	0.2	\$ 0.3
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	0.2	0.1	\$ 0.3
State Direct - CCP	0.3	0.5	0.8	1.0	\$ 2.6
State Direct - DOT	0.1	-	-	-	\$ 0.1
State Direct - DPH	0.1	-	0.3	0.2	\$ 0.6
Grand Total	\$ 8.4	\$ 14.2	\$ 171.8	\$ 23.1	\$ 217.5

Notes to the February 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 February 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.