

Cook County, Illinois

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



Bureau of Finance

Disclaimer for Financial Statements Report

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February 28, 2022

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

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

The Analysis of Revenues and Expenses Report includes the following 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 P02 as of January 31, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$287.1	\$336.2	\$49.1	17.1		\$336.2	\$49.1	17.1
Expenses	\$267.8	\$282.0	(\$14.2)	(5.3)	\$31.5	\$313.5	(\$45.7)	(17.1)
Net Results	\$19.3	\$54.2	\$34.9		\$31.5	\$22.7	\$3.4	
Health Fund								
Revenues	\$675.3	\$698.3	\$23.0	3.4		\$698.3	\$23.0	3.4
Expenses	\$650.0	\$600.6	\$49.4	7.6	\$62.2	\$662.8	(\$12.8)	(2.0)
Net Results	\$25.3	\$97.7	\$72.4		\$62.2	\$35.5	\$10.2	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of January 31, 2022, the General fund net results were positive \$54.2 million, \$34.9 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$3.4 million **favorable** to budget.

Revenues were \$49.1 million or 17.1% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in January 2022, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff fees, Sales Tax, Use Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, and Non Retailer Transactions Use Tax & State and, thereby offsetting reductions in Gas / Diesel Fuel Tax, Alcoholic Beverage Tax Cannabis Tax, Other Reimbursements / Transfers and in other areas.

Expenditures of \$282.0 million were \$14.2 million or 5.3% **unfavorable** to the year-to-date budget before factoring in encumbrances of \$31.5 million, which resulted in a negative variance of \$45.7 million or 17.1% 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 \$23.0 million or 3.4% **favorable** to budget. Expenditures of \$600.6 million are \$49.4 million or 7.6% **favorable** to budget before factoring in encumbrances. When including encumbrances, net results were \$12.8 million or 2.0% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through January.

State Revenues Update

Through January 31, 2022, the State of Illinois owes the County \$304.4 million. That includes:

General Fund	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Total</u>
(\$ in millions)					
AOIC	\$ -	\$ -	\$ 9.6	\$ 9.3	\$ 18.9
Rent	-	-	0.1	0.6	0.7
CCP_State Direct grants	0.4	0.4	-	-	0.8
CCP_Federal pass - through grants	0.5	9.2	159.8	14.3	183.8
Total - General Fund	0.9	9.6	169.5	24.2	204.2
Health Fund	-	-	99.1	-	99.1
CCH_State Direct grants	0.1	-	0.2	-	0.3
CCH_Federal pass - through grants	0.2	0.5	0.1	-	0.8
Total Health Fund	0.3	0.5	99.4	-	100.2
Total General & Health Fund	\$ 1.2	\$ 10.1	\$ 268.9	\$ 24.2	\$ 304.4

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through January 31, 2022, which is used to pay the salaries of probation officers and administrative staff working in adult, social service, juvenile and JTDC probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of January 31, 2022, the State AOIC past due amount was \$18.9 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 January 31, 2022, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$99.1 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In January 2022, the State AOIC reimbursed the County in the amount of \$5.1 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months of August 2021 and partial November 2021. The remaining amount owed for 2021 and 2022 is \$18.9 million.

² In January 2022 and February 2022, the County received a total of \$16.9 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, CCH, Public Health Grants, and others. As of January 31, 2022, the total grants past due amount owed to the County was \$211.6 million. *See Table – 7 (page 16) for detail.*

As of Jan 2022, the State owes the County \$184.6 million in Federal pass-through grant receivable including \$3.2 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of January 31, 2022 State owed CCH a total of \$99.1 million in Medicaid Managed Care ACA capitation to true-up CountyCare rates to the 2021 rates.

Property Tax Levy

Property Tax Levy – Total two-month property tax levy revenue of \$1.7 million was behind prior year property tax revenue of \$3.4 million, resulting in an **unfavorable** variance of \$1.7 million or 48.64% based on current collections through January 31, 2022.

			FY22 vs FY21	
	<u>31-Jan-22</u>	<u>31-Jan-21</u>	<u>FY22 vs FY21 Over (Under)</u>	<u>% Change</u>
General Fund	\$ 1,268,595	\$ 1,696,639	\$ (428,044)	
Health Fund	470,070	1,688,562	(1,218,492)	
Total	\$ 1,738,665	\$ 3,385,201	\$ (1,646,536)	-48.64%

General Fund Revenues Fees

Treasurer – Total two-month actual revenue of \$21.6 million was above budgeted revenue of \$4.3 million, resulting in a **favorable** variance of \$17.3 million or 402.41%. The increased revenue is attributable to a higher than anticipated volume of late payments during the month of January 2022.

County Clerk – Total two-month actual revenue of \$11.7 million was above budgeted revenue of \$10.6 million, resulting in a **favorable** variance of \$1.1 million or 10.26%. 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	\$	17.3
County Clerk		1.1
Clerk of Circuit Court		0.2
Sheriff		0.4
County Sales Tax		12.2
County Use Tax		2.5
Non Retailer Transactions Use Tax & State		0.1
Cigarette Tax		2.5
Hotel Accommodations Tax		0.7
Amusement Tax		1.4
Parking Lot & Garage Operations Tax		3.1
Other revenue categories (net)		10.5
Total net favorable variances	\$	52.0
	Unfavorable Variance (millions)	
Gas / Diesel Fuel Tax	\$	(1.2)
Alcoholic Beverage Tax		(0.4)
Cannabis Tax		(0.1)
Other Reimbursements / Transfers		(1.2)
Net (unfavorable) variances		(2.9)
Total net favorable (unfavorable) variances	\$	49.1

Clerk of the Circuit Court – Total two-month actual revenue of \$10.9 million was above budgeted revenue of \$10.6 million, resulting in a **favorable** variance of \$0.2 million or 1.88%.

Sheriff – Total two-month actual revenue of \$2.1 million was above budgeted revenue of \$1.7 million, resulting in a **favorable** variance of \$0.4 million or 21.50%. The positive variance is due to the lifting of the eviction moratorium on the Sheriff's revenue activities.

Home Rule Taxes

The County Sales Tax - Revenue of \$171.1 million through January 31, 2022 was above budgeted revenue of \$158.9 million and resulted in a **favorable** variance of \$12.2 million or positive 7.66%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, January receipts represent underlying transactions that occurred in October 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 January 31, 2022 were \$52.0 million based on the IGA ⁴. *For more current data, see Table-6 (Page 15).*

The County Use Tax - Revenue of \$15.5 million through January 31, 2022 was above budgeted revenue of \$13.0 million and resulted in a **favorable** variance of \$2.5 million or 19.24%. The positive variance is due to continued strong vehicle sales resulting from COVID stimulus payments and higher prices due to ongoing supply chain issues.

The County Gas / Diesel Fuel Tax - Revenue of \$14.4 million through January 31, 2022 was behind budgeted revenue of \$15.6 million and resulted in an **unfavorable** variance of \$1.2 million or 7.88%. 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 \$16.3 million through January 31, 2022 was above budgeted revenue of \$13.8 million, and resulted in a **favorable** variance of \$2.5 million, or 18.395%. The positive variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$3.4 million through January 31, 2022 was above budgeted revenue of \$2.7 million and resulted in a **favorable** variance of \$0.7 million or 27.74%. The positive variance is due to a minor increase in bookings prior to the current COVID-19 surge.

The Alcoholic Beverage Tax - Revenue of \$7.2 million through January 31, 2022 was behind budgeted revenue of \$7.6 million and resulted in an **unfavorable** variance of \$0.4 million or 4.83%. The negative variance is due to the timing of wholesale deliveries.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through January 31, 2022 was \$2.0 billion.

The County Amusement Tax - Revenue of \$5.6 million through January 31, 2022 was above budgeted revenue of \$4.2 million and resulted in a **favorable** variance of \$1.4 million or 32.04%. 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 \$9.1 million through January 31, 2022 was above budgeted revenue of \$6.0 million and resulted in a **favorable** variance of \$3.1 million or 51.51%. The positive variance is due to compliance initiatives.

The Non-Retailer Transactions Use Tax & State- Revenue of \$2.6 million through January 31, 2022 was above budgeted revenue of \$2.5 million and resulted in a **favorable** variance of \$0.1 million or 3.69%. The slight positive variance is due to continued strong vehicle sales resulting from COVID stimulus payments and inflationary pressures caused by supply chain issues. As supply chain issues with Microchips have increased the price of New Vehicles, the demand for used vehicles in the Secondary Market has also increased.

The Cannabis Tax –Revenue of \$2.2 million through January 31, 2022 was behind budgeted revenue of \$2.3 million and resulted in an **unfavorable** variance of \$0.1 million or 3.95%. This slight negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total two-month actual revenue of \$0.4 million was behind budgeted revenue of \$1.6 million and resulted in an **unfavorable** variance of \$1.2 million or 75.77%. 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 \$282.0 million were \$14.2 million or 5.3% **unfavorable** to budget before \$31.5 million in encumbrances. Combined expenditures and encumbrances of \$313.5 million were \$45.7 million or 17.1% **unfavorable** to budget. Personnel expenses of \$113.7 million were less than the year-to-date budget by \$11.9 million. Non-personnel expenditures of \$168.0 million were unfavorable to budget by \$26.5 million prior to encumbrances, and unfavorable by \$58.0 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 \$14.2 million or 5.3% **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 \$23.0 million or 3.4% through January 31, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$46.8 million which relates to timing issues and payor mix changes affecting reimbursement rates.

Expenditures of \$600.6 million were \$49.4 million or 7.6 percent **favorable** to budget before \$62.2 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.

Health Fund - Revenue

CCH Medicaid Expansion – Total two-month actual Medicaid Expansion revenue of \$430.9

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 46.8
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	19.1
Graduate Medical Education (GME) Revenue	0.1
Other revenue categories (net)	1.2
Net <i>favorable</i> variances	69.0
	Unfavorable Variance
	(millions)
Medicaid Expansion - Managed Care	\$ (43.2)
Miscellaneous Revenue	(2.8)
Net (unfavorable) variances	(46.0)
Total net favorable (unfavorable) variances	\$ 23.0

million was behind budgeted revenue of \$474.1 million, resulting in an **unfavorable** variance of \$43.2 million or 9.11% due to timing of state payment adjustments, to account for the higher membership through January 2022. As of January 31, 2022, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program of (ICP), and other program revenue of approximately \$99.1 million. This amount represents State Medicaid dollars owed to true-up CountyCare rates to the 2021 rates.

Patient Fee Revenue - Total two-month actual Patient Fee revenue of \$162.4 million was above budgeted revenue of \$115.6 million and resulted in a **favorable** variance of \$46.8 million or 40.52%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$93.5 million YTD payment through January 31, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

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

Federal State Medicaid Programming Funding DSH Revenue – Through January 31, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$52.4 million was above budgeted revenue of \$33.3 million and resulted in a **favorable** variance of \$19.1 million or 57.21%. 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 January 31, 2022, Graduate Medical Education (GME) actual revenue of \$12.6 million was above budgeted revenue of \$12.5 million and resulted in a **favorable** variance of \$0.1 million or 0.91%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

Miscellaneous Revenue – Total two-month actual miscellaneous revenue of \$0.4 million was behind budgeted revenue of \$3.2 million, resulting in an **unfavorable** variance of \$2.8 million or 88.03% primarily due to a drop in Department of Public Health revenue collections of \$0.4 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$2.4 million.

Health Fund- Expenditures

Expenditures of \$600.6 million were \$49.4 million or 7.6 percent **favorable** to budget before \$62.2 million in encumbrances primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$662.8 million were \$12.8 million or 2.0 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$14.4 million out of \$62.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in January and \$39.9 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 Two as of January 31, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$64.5	\$64.2	(\$0.3)	(0.5)		\$64.2	(\$0.3)	(0.5)
Expenses	\$123.4	\$52.6	\$70.8	57.4	\$2.7	\$55.3	\$68.1	55.2
Net Results	(\$58.9)	\$11.6	\$70.5		\$2.7	\$8.9	\$67.8	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of January 31, 2022, revenues were \$64.2 million, \$0.3 million behind budgeted revenue of \$64.5 million, resulting in an **unfavorable** variance of 0.5% to budget. Revenues collected thru January 2022 are primarily due to the US Treasury payment of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$55.3 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$32.3 million and are related to ERA distributions through January 31, 2022. Through January 31, 2022, revenues have exceeded expenditures and encumbrances by \$8.9 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. During May 2021, the County received \$30.1 million from the U.S. Treasury in partial distribution of its ERA 2 allocation. As of January 31, 2022, the County has spent \$110.6 million of its allocation, which is 100% of the ERA 1 and \$45.1 million of its ERA 2 allocation, for direct program expenses.

American Rescue Plan Act (ARPA)

On May 19, 2021, Cook County received \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill. On July 29, 2021 and September 23, 2021, the Cook County Board of Commissioners authorized the Bureau of Finance to allocate \$110 million of the County's ARPA distribution for use in FY21. As of January 31, 2022, \$30.5 million of the FY21 appropriated amount has been spent or obligated.

A report reflecting the monthly activity on the CARES Act, 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 Two As of January 31, 2022

REVENUES	2022 Budget	January 31, 2022	January 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 1,178,963	\$ 1,268,595	7.60%	\$ 89,632
Property Tax Levy Timing Differential			(206,214)		(206,214)
Property Tax - Tax Increment Financing Surplus	23,525,945	1,195,508	10,509,115	779.05%	9,313,607
Fees					
County Treasurer	35,000,000	4,308,610	21,646,903	402.41%	17,338,293
County Clerk	58,526,464	10,565,000	11,648,702	10.26%	1,083,702
Building and Zoning	3,620,100	603,350	680,215	12.74%	76,865
Environment and Sustainability	4,795,000	287,700	542,821	88.68%	255,121
Liquor Licenses	425,000	6,000	0	(100.00%)	(6,000)
Clerk of Circuit Court	71,425,000	10,712,441	10,913,911	1.88%	201,470
Sheriff	10,886,839	1,750,000	2,126,302	21.50%	376,302
Public Guardian	2,796,000	455,000	495,619	8.93%	40,619
Public Administrator	1,400,000	143,000	180,627	26.31%	37,627
Fees and Licenses Board of Review	350,000	0	0	0.00%	0
County Assessor	50	6	148	2366.67%	142
Highway Sale of Permits (Hauling & Construction)	1,545,000	280,000	352,137	25.76%	72,137
Medical Examiner	3,430,100	560,000	851,287	52.02%	291,287
Contract Compliance M/WBE Cert	42,000	4,934	6,000	21.61%	1,066
Total Fee Revenue	194,241,553	29,676,041	49,444,672	66.61%	19,768,631
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	158,927,873	171,102,731	7.66%	12,174,858
County Use Tax	82,000,000	13,011,994	15,514,965	19.24%	2,502,971
Off Track Betting Commission	960,000	140,000	145,701	4.07%	5,701
Illinois Gaming-Casino Tax	11,000,000	1,786,374	1,830,389	2.46%	44,015
Retail Sale of Motor Vehicles Tax	2,750,000	459,201	378,760	(17.52%)	(80,441)
Retailer's Occupation Tax	3,560,270	670,000	810,312	20.94%	140,312
Wheel Tax	4,500,000	47,282	194,933	312.28%	147,651
State Income Tax	17,000,000	3,225,000	2,898,001	(10.14%)	(326,999)
Alcoholic Beverage Tax	37,300,000	7,541,010	7,176,445	(4.83%)	(364,565)
Gas / Diesel Fuel Tax	92,250,000	15,609,578	14,380,071	(7.88%)	(1,229,507)
Cigarette Tax	90,000,000	13,773,673	16,307,159	18.39%	2,533,486
Other Tobacco and Consumable Products Tax	6,300,000	973,007	1,937,247	99.10%	964,240
Hotel Accommodations Tax	21,500,000	2,679,173	3,422,282	27.74%	743,109
Gambling Machine Tax	3,500,000	30,000	270,400	801.33%	240,400
Video Gaming	750,000	95,000	191,589	101.67%	96,589
Non Retailer Transactions Use Tax & State	16,250,000	2,493,600	2,585,614	3.69%	92,014
Amusement Tax	36,250,000	4,217,398	5,568,784	32.04%	1,351,386
Parking Lot & Garage Operations Tax	38,000,000	5,996,146	9,084,918	51.51%	3,088,772
Sports Wagering Tax	5,000,000	690,000	1,022,148	48.14%	332,148
Cannabis Tax	16,750,000	2,295,000	2,204,370	(3.95%)	(90,630)
Total Non-Property Taxes	1,453,927,946	234,661,309	257,026,819	9.53%	22,365,510
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	9,000,000	9,347,224	3.86%	347,224
Salaries of State's Attorney	215,381	35,900	35,898	(0.01%)	(2)
Salaries of Public Defender	127,419	21,200	21,555	1.67%	355
FPD Reimbursements for Services	1,877,130	312,855	0	(100.00%)	(312,855)
Total Intergovernmental Revenues	56,219,930	9,369,955	9,404,677	0.37%	34,722
Investment Income					
Investment Income	1,000,000	166,667	3,558	(97.87%)	(163,109)
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	0	0	0.00%	0
Real Estate and Rental Income	9,185,215	1,773,334	1,339,905	(24.44%)	(433,429)
Other Reimbursements / Transfers	35,098,692	1,563,256	378,812	(75.77%)	(1,184,444)
Total Miscellaneous Revenue	45,413,907	3,336,590	1,718,717	(48.49%)	(1,617,873)
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	2,490,813	2,001,417	(19.65%)	(489,396)
Other Financing Sources - Fund Balance	30,000,000	5,000,000	5,000,000	0.00%	0
Total Other Financing Sources	44,944,879	7,490,813	7,001,417	(6.53%)	(489,396)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 287,075,846	\$ 336,171,356	17.10%	\$ 49,095,510
Note: County Sales Tax payment to Pension Fund Thru 1.31.2022 were \$52,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P02 as of January 31, 2022

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	253,815,185	35,365,991	31,890,153	3,475,838	9.8%	1,182,291	33,072,444	6.5%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	271,513	318,024	(46,511)	-17.1%	112,211	430,235	-58.5%
1081 FIRST DISTRICT	406,335	53,460	47,705	5,755	10.8%	34	47,739	10.7%
1082 SECOND DISTRICT	407,341	54,078	36,766	17,312	32.0%	3,212	39,978	26.1%
1083 THIRD DISTRICT	405,131	55,266	42,896	12,370	22.4%	-	42,896	22.4%
1084 FOURTH DISTRICT	406,617	54,218	41,699	12,519	23.1%	-	41,699	23.1%
1085 FIFTH DISTRICT	478,380	63,827	52,671	11,156	17.5%	65	52,736	17.4%
1086 SIXTH DISTRICT	407,305	54,412	35,679	18,733	34.4%	19,499	55,178	-1.4%
1087 SEVENTH DISTRICT	407,038	54,089	38,105	15,984	29.6%	127	38,232	29.3%
1088 EIGHTH DISTRICT	407,267	50,442	39,507	10,935	21.7%	-	39,507	21.7%
1089 NINTH DISTRICT	406,936	53,029	48,940	4,089	7.7%	-	48,940	7.7%
1090 TENTH DISTRICT	407,863	53,633	41,845	11,788	22.0%	479	42,324	21.1%
1091 ELEVENTH DISTRICT	459,373	60,255	34,654	25,601	42.5%	-	34,654	42.5%
1092 TWELFTH DISTRICT	406,926	54,009	61,855	(7,846)	-14.5%	-	61,855	-14.5%
1093 THIRTEENTH DISTRICT	405,903	53,943	37,592	16,351	30.3%	-	37,592	30.3%
1094 FOURTEENTH DISTRICT	406,991	50,020	47,611	2,409	4.8%	76	47,687	4.7%
1095 FIFTEENTH DISTRICT	407,672	54,095	53,772	323	0.6%	-	53,772	0.6%
1096 SIXTEENTH DISTRICT	407,318	52,642	41,699	10,943	20.8%	-	41,699	20.8%
1097 SEVENTEENTH DISTRICT	406,186	55,485	46,413	9,072	16.3%	-	46,413	16.3%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	1,198,417	1,067,433	130,984	10.9%	135,703	1,203,136	-0.4%
1040 COUNTY ASSESSOR	29,675,246	4,190,511	3,759,518	430,993	10.3%	302,675	4,062,193	3.1%
1050 BOARD OF REVIEW	14,922,006	2,046,777	2,049,546	(2,769)	-0.1%	(21,008)	2,028,538	0.9%
1060 COUNTY TREASURER	707,498	95,971	62,260	33,711	35.1%	-	62,260	35.1%
1110 COUNTY CLERK	19,497,509	2,785,414	2,676,015	109,399	3.9%	209,692	2,885,707	-3.6%
1250 STATE'S ATTORNEY	141,065,851	18,901,436	17,443,553	1,457,883	7.7%	245,053	17,688,606	6.4%
SHERIFF	607,768,238	84,475,553	94,008,760	(9,533,207)	-11.3%	5,516,923	99,525,683	-17.8%
CHIEF JUDGE	278,814,836	39,044,181	36,513,466	2,530,715	6.5%	135,658	36,649,124	6.1%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	14,619,949	13,342,453	1,277,496	8.7%	221,186	13,563,639	7.2%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	395,543	173,930	221,613	56.0%	-	173,930	56.0%
1390 PUBLIC ADMINISTRATOR	1,526,501	215,692	216,751	(1,059)	-0.5%	-	216,751	-0.5%
FIXED CHARGES	545,733,841	64,453,581	78,829,769	(14,376,188)	-22.3%	23,536,311	102,366,080	-58.8%
TOTAL	\$ 2,009,429,485	\$ 267,789,016	\$ 282,033,607	\$ (14,244,591)	-5.3%	\$ 31,464,484	\$ 313,498,091	-17.1%

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

REVENUES	2022 Budget	January 31, 2022	January 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 853,770	\$ 470,070	(44.94%)	\$ (383,700)
Property Tax Levy Timing Differential			93,000		93,000
Stroger Hospital -					
Medicare	189,186,442	32,135,779	24,110,826	(24.97%)	(8,024,953)
Public Assistance (Medicaid)	407,659,433	70,556,441	130,871,285	85.48%	60,314,844
Private Payors and Carriers	75,749,532	12,867,044	7,400,841	(42.48%)	(5,466,203)
Stroger Hospital - Sub Total	672,595,407	115,559,264	162,382,952	40.52%	46,823,688
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	115,559,264	162,382,952	40.52%	46,823,688
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	33,314,561	52,375,312	57.21%	19,060,751
Medicaid Expansion - Managed Care					
Medicare	21,261,280	2,684,243	322,639	(87.98%)	(2,361,604)
Public Assistance (Medicaid)	2,612,449,700	471,424,872	430,613,454	(8.66%)	(40,811,418)
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	474,109,115	430,936,093	(9.11%)	(43,173,022)
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	12,512,230	12,626,159	0.91%	113,929
CCH - Total Fees	3,702,127,702	671,270,170	695,870,516	3.66%	24,600,346
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	2,495,824	110,617	(95.57%)	(2,385,207)
Public Health	4,000,000	674,546	268,787	(60.15%)	(405,759)
Miscellaneous Revenues - Sub	18,693,156	3,170,370	379,404	(88.03%)	(2,790,966)
TOTALS	\$ 3,858,525,775	\$ 675,294,310	\$ 698,277,607	3.40%	\$ 22,983,297

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 02 as of January 31, 2022

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 97,009,752	\$ 13,501,526	\$ 11,955,055	\$ 1,546,471	11.5%	\$ 269,496	\$ 12,224,551	\$ 1,276,975	9.5%
4241	Health Services - JTDC	8,595,494	1,172,620	807,346	365,274	31.2%	437	807,783	364,837	31.1%
4890	Health System Administration	53,496,821	6,662,315	6,096,104	566,211	8.5%	535,951	6,632,055	30,260	0.5%
4891	Provident Hospital of Cook County	72,594,682	10,714,760	5,476,831	5,237,929	48.9%	2,377,839	7,854,670	2,860,090	26.7%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	18,599,445	15,237,844	3,361,601	18.1%	5,278,436	20,516,280	(1,916,835)	-10.3%
4894	Ruth M. Rothstein CORE Center	24,629,553	4,122,983	1,683,832	2,439,151	59.2%	(687,678)	996,154	3,126,829	75.8%
4895	Department of Public Health	17,808,821	2,499,824	1,806,863	692,961	27.7%	149,150	1,956,013	543,811	21.8%
4896	Health Plan Services	2,601,756,444	466,339,168	467,212,861	(873,693)	-0.2%	14,393,602	481,606,463	(15,267,295)	-3.3%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	118,192,540	84,845,341	33,347,199	28.2%	39,916,110	124,761,451	(6,568,911)	-5.6%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	8,220,269	5,496,547	2,723,722	33.1%	0	5,496,547	2,723,722	33.1%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 650,025,450	\$ 600,618,624	\$ 49,406,826	7.6%	\$ 62,233,343	\$ 662,851,967	\$ (12,826,517)	-2.0%

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

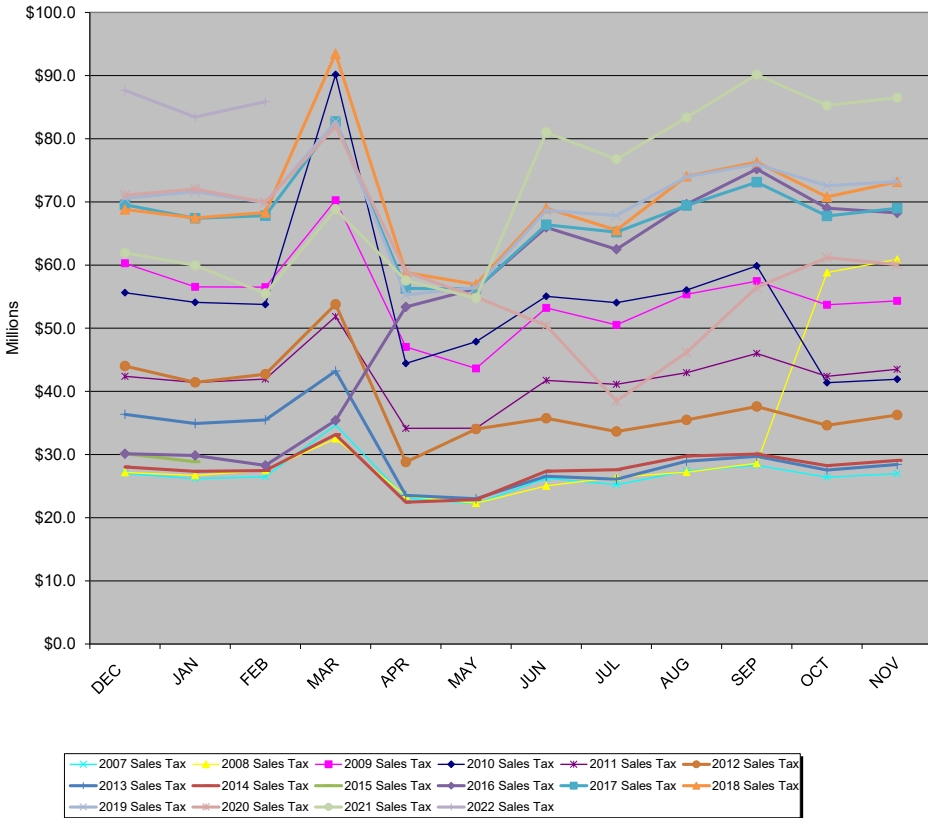
SPECIAL PURPOSE FUNDS

Fund #	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	1/31/2022 Net Change In Fund Balance	FY2021 Projected Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$ 5,447,527	\$ 6,440,421	\$ 468,842	\$ 6,909,263	\$ (1,461,736)	\$ (1,461,736)	\$ 23,922,852	\$ 22,461,116
11312	Animal Control	1,114,614	1,824,687	(26,164)	1,798,523	(683,909)	(683,909)	9,329,891	8,645,982
11306	Election Division Fund	2,333,333	2,283,536	15,787	2,299,323	34,010	34,010	14,569,750	14,603,760
11314	County Clerk Document Storage System	1,031,548	445,970	(1,983)	443,987	587,561	587,561	2,524,672	3,112,233
11320	Circuit Court Automation	1,031,144	955,762	204,534	1,160,296	(129,152)	(129,152)	(9,481,223)	(9,610,375)
11318	Circuit Court Document Storage	978,237	775,974	190,151	966,125	12,112	12,112	61,070	73,182
11310	Law Library	586,177	766,268	629	766,897	(180,720)	(180,720)	179,105	(1,615)
11322	Circuit Court - Dispute Resolution	27,042	26	0	26	27,016	27,016	(41,751)	(14,735)
11326	Adult Probation / Probation Service Fee	232,119	34,375	(8,690)	25,685	206,434	206,434	2,504,421	2,710,855
11316	County Clerk Automation	221,297	98,424	84,621	183,045	38,252	38,252	181,725	219,977
11854	Treasurer - Tax Sales Automation	35,964	1,002,230	150,929	1,153,159	(1,117,195)	(1,117,195)	17,312,349	16,195,154
11324	Intergovernment Agreement/ ETSB	490,000	846,525	0	846,525	(356,525)	(356,525)	721,488	364,963
11328	Social Service/ Probation & Court Services	188,871	18,689	5,123	23,812	165,059	165,059	1,904,822	2,069,881
11248	Lead Poisoning Prevention Fund	27	93,094	3,590	96,684	(96,657)	(96,657)	4,242,011	4,145,354
11249	Geographic Information Systems - GIS	1,444,256	1,823,364	237,872	2,061,236	(616,980)	(616,980)	16,194,406	15,577,426
11252	State's Attorney Narcotics Forfeiture	321,124	342,308	0	342,308	(21,184)	(21,184)	891,245	870,061
11255	Suburban CC TB Sanitarium District	9	29,891	0	29,891	(29,882)	(29,882)	983,595	953,713
11258	Circuit Court Administrative Fund	759,045	82,458	(150)	82,308	676,737	676,737	262,618	939,355
11259	County Clerk GIS Fee Fund	618,946	93,381	(54)	93,327	525,619	525,619	6,360,092	6,885,711
11260	County Clerk Rental Housing Support Fee	48,087	3,294	0	3,294	44,793	44,793	122,105	166,898
11262	Sheriff Women's Justice Services	17,502	0	0	0	17,502	17,502	267,403	284,905
11266	Sheriff Vehicle Purchase Fund	0	0	0	0	0	0	(236,233)	(236,233)
11268	Assessor Special Fund	70,741	35	0	35	70,706	70,706	317,042	387,748
11269	CCC Electronic Citation Fund	43,891	14,436	63,000	77,436	(33,545)	(33,545)	1,385,689	1,352,144
11271	SAO Records Automation	8,042	20,944	0	20,944	(12,902)	(12,902)	174,013	161,111
11272	PD Records Automation	8,363	17	0	17	8,346	8,346	166,153	174,499
11273	Environmental Control Solid Waste Mgmt	129,137	39,166	0	39,166	89,971	89,971	2,098,899	2,188,870
11274	Land Bank Authority	866,092	999,487	1,174,253	2,173,740	(1,307,648)	(1,307,648)	(13,247,038)	(14,554,686)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,964,979	7,964,979
11276	Erroneous Homestead Exemption Recovery	379,480	63,393	0	63,393	316,087	316,087	173,724	489,811
11302	Township Roads	125,688	(48,317)	(83,365)	(131,682)	257,370	257,370	1,673,214	1,930,584
11277	Sheriff Pharmaceutical Disposal	12,734	0	0	0	12,734	12,734	193,341	206,075
11278	Sheriff Operations State Asset Forfeiture	0	(3,361)	(2,607)	(5,968)	5,968	5,968	65,317	71,285
11279	Sheriff Money Laundering State Asset Forfeiture	0	4,000	0	4,000	(4,000)	(4,000)	26,248	22,248
11281	Cable TV Peg Access Support Fund	0	0	0	0	0	0	95,336	95,336
11282	Cook County Assessor GIS Fee Fund	309,447	672,418	52,323	724,741	(415,294)	(415,294)	2,240,820	1,825,526
11284	COVID-19 Federal Programs	45,105,001	32,286,682	679,842	32,966,524	12,138,477	12,138,477	19,172,843	31,311,320
11285	Mortgage Foreclosure Mediation Program	36,375	0	0	0	36,375	36,375	401,450	437,825
11270	Medical Examiner Fees	6	(21,158)	(21,172)	(42,330)	42,336	42,336	836,187	878,523
11286	American Rescue Plan Act (ARPA) Fund	3,252	(1,326,027)	(782,062)	(2,108,089)	2,111,341	2,111,341	409,630,342	411,741,683
11287	Equity Fund SPF	196,279	1,939,701	301,354	2,241,055	(2,044,776)	(2,044,776)	52,755,242	50,710,466
TOTAL		\$ 64,221,397	\$ 52,602,093	\$ 2,706,603	\$ 55,308,696	\$ 8,912,701	\$ 8,912,701	\$ 578,900,214	\$ 587,812,915

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 - FEBRUARY 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 237,251,369	\$256,966,322	8.31%	\$19,714,953
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	\$256,966,322	(69.74%)	(\$592,162,988)
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	NOV	NOV	NOV	NOV	NOV
Over(Under) Est. (in millions)	\$87,661,170	\$83,441,561	\$85,863,591	\$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	\$86,488,787	\$861,610,924	\$19.7
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2	\$10.3	\$3.6	\$4.9	\$4.3	\$31.4			\$31.4
Over(Under) Est. (in millions)	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078				\$721,645,078
Over(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)	(\$29.2)	(\$27.9)	(\$20.3)	(\$10.7)	(\$13.4)	(\$127.5)				(\$127.5)
	\$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	\$86,488,787	\$861,610,924		\$861,610,924
	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448				\$842,649,448
	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173				\$810,959,173
	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866				\$643,831,866
	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478				\$346,771,478
	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361				\$333,455,361
	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841				\$363,836,841
	\$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				\$458,191,323
	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017				\$503,606,017
	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552				\$654,238,552
	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$57,449,683	\$53,209,184	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464				\$658,832,464
	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668				\$386,608,668
	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390				\$320,216,390

Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- In March 2018 County received \$12.2 million in Home Rule Accelerated payment Per State Statute. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of January 31, 2022

Table -7

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	-	-	0.1	-	\$ 0.1	0.0%
Planning and Development	9.0	5.2	10.9	1.7	\$ 26.8	12.7%
Office of Economic Development	-	-	0.1	-	\$ 0.1	0.0%
County Clerk	-	-	0.2	-	\$ 0.2	0.1%
Environment and Sustainability	0.4	-	0.3	0.1	\$ 0.8	0.4%
Justice Advisory Council	-	-	0.5	-	\$ 0.5	0.2%
Office of the Sheriff	-	0.1	1.6	0.9	\$ 2.6	1.2%
State's Attorney	0.4	0.2	2.5	2.2	\$ 5.3	2.5%
Medical Examiner	-	-	-	-	\$ -	0.0%
Public Defender	-	-	0.1	-	\$ 0.1	0.0%
Emergency Management & Regional Security	0.2	2.8	143.7	10.0	\$ 156.7	74.1%
Adult Probation Dept.	-	-	0.1	-	\$ 0.1	0.0%
Public Guardian	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	0.1	0.4	0.2	\$ 0.7	0.3%
Juvenile Probation	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	0.3	-	-	\$ 0.3	0.1%
Juvenile Temporary Detention Center	-	0.3	-	-	\$ 0.3	0.1%
Dept. of Transportation And Highways	0.1	0.2	2.6	-	\$ 2.9	1.4%
Board of Election	-	-	-	-	\$ -	0.0%
Land Bank Authority	0.2	0.1	-	-	\$ 0.3	0.1%
Dept. of Public Health	0.5	6.1	6.4	0.8	\$ 13.8	6.5%
Grand Total	\$ 10.8	\$ 15.4	\$ 169.5	\$ 15.9	\$ 211.6	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
Federal Direct - CCH	\$ 0.1	\$ -	\$ -	\$ -	\$ 0.1
Federal Direct - CCP	9.4	5.2	9.3	1.9	\$ 25.8
Federal Direct - DPH	-	-	-	-	\$ -
Federal Pass Through - CCH	0.1	0.5	-	-	\$ 0.6
Federal Pass Through - CCP	0.5	9.0	157.2	14.3	\$ 181.0
Federal Pass Through - DOT	-	0.2	2.6	-	\$ 2.8
Federal Pass Through - DPH	0.1	-	0.1	-	\$ 0.2
Private/Other - CCH	-	-	-	-	\$ -
Private/Other - CCP	-	-	-	-	\$ -
Private/Other - DPH	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	\$ -
State Direct - CCP	0.3	0.4	-	-	\$ 0.7
State Direct - DOT	0.1	-	-	-	\$ 0.1
State Direct - DPH	0.1	-	0.2	-	\$ 0.3
Grand Total	\$ 10.7	\$ 15.3	\$ 169.4	\$ 16.2	\$ 211.6

Notes to the January 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 January 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.