

Cook County, Illinois

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



Bureau of Finance

Disclaimer for Financial Statements Report

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



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August 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 eight-month period ended July 31, 2022, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

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

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Acting Chief Financial Officer & Comptroller
Cook County Bureau of Finance

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**COUNTY OF COOK
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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P08 as of July 31, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$1,317.9	\$1,552.5	\$234.6	17.8		\$1,552.5	\$234.6	17.8
Expenses	\$1,267.0	\$1,209.6	\$57.4	4.5	\$27.0	\$1,236.6	\$30.4	2.4
Net Results	\$50.8	\$342.9	\$292.1		\$27.0	\$315.9	\$265.1	
Health Fund								
Revenues	\$2,570.7	\$3,148.5	\$577.8	22.5		\$3,148.5	\$577.8	22.5
Expenses	\$2,589.1	\$2,866.7	(\$277.6)	(10.7)	\$51.2	\$2,917.9	(\$328.8)	(12.7)
Net Results	(\$18.4)	\$281.8	\$300.2		\$51.2	\$230.6	\$249.0	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of July 31, 2022, the General Fund net results were positive \$342.9 million, \$292.1 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$265.1 million **favorable** to budget.

Revenues were \$234.6 million or 17.8% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in July 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, Alcoholic Beverage Tax, Hotel Accommodations Tax, Amusement Tax and Parking Lot & Garage Operation Tax, Other Reimbursements / Transfers thereby offsetting reductions in Clerk of Circuit Court, Gas / Diesel Fuel Tax, Cigarette Tax, Non Retailer Transactions Use Tax & State, Cannabis Tax, and in other areas.

Expenditures of \$1.209 billion were \$57.4 million or 4.5% **favorable** to the year-to-date budget before factoring in encumbrances of \$27.0 million, which resulted in a positive variance of \$30.4 million or 2.4% 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 \$577.8 million or 22.5% **favorable** to budget. Expenditures of \$2.866 billion are \$277.6 million or 10.7% **unfavorable** to budget before factoring in encumbrances of \$51.2 million. When including encumbrances, net results were \$328.8 million or 12.7% **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through July.

State Revenues Update

Through July 31, 2022, the State of Illinois owes the County \$257.5 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ -	\$ 12.1	\$ 12.1	AOIC vouchers average - 45-60 days
Rent	-	-	-	1.0	1.0	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.5	0.1	4.3	5.3	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.4	0.3	24.8	76.6	102.1	Estimated average days over - 90 days
Total - General Fund	0.8	0.8	24.9	94.0	120.5	
Health Fund	-	-	-	129.0	129.0	State Medicaid average - 30 days
CCH_State Direct grants	0.1	-	1.2	2.9	4.2	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.3	0.5	1.2	1.8	3.8	Estimated average days over - 90 days
Total Health Fund	0.4	0.5	2.4	133.7	137.0	
Total General & Health Fund	\$ 1.2	\$ 1.3	\$ 27.3	\$ 227.7	\$ 257.5	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through July 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 July 31, 2022, the State AOIC past due amount was \$12.1 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 July 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 \$129.0 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In July 2022 and August 2022, the State AOIC reimbursed the County in the amount of \$25.4 million related to invoice vouchers for Juvenile Probation, JTDC, Social Services, and Adult Officer's partial salaries and grants-in-aid for the months of December 2021 through June 2022. The remaining amount owed for 2022 is \$12.1 million.

² In July 2022 and August 2022, the County received a total of \$82.3 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 July 31, 2022, the total grants past due amount owed to the County was \$140.8 million. *See Table – 8 (page 17) for detail.*

As of July 2022, the State owes the County \$105.9 million in Federal pass-through grant receivable including \$1.2 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of July 31, 2022, the State owed CCH a total of \$129.0 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total eight-month property tax levy revenue of \$222.7 million was ahead of prior year property tax revenue of \$159.9 million, resulting in a **favorable** variance of \$62.8 million or 39.27% based on current collections through July 31, 2022.

	FY2022 vs FY2021			
	31-Jul-22	31-Jul-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 143,730,142	\$ 116,580,906	\$ 27,149,236	
Health Fund	78,934,679	43,304,151	35,630,528	
Total	\$ 222,664,821	\$ 159,885,057	\$ 62,779,764	39.27%

General Fund Revenues Fees

Treasurer – Total eight-month actual revenue of \$97.5 million was above budgeted revenue of \$24.4 million, resulting in a **favorable** variance of \$73.1 million or 300.19%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through July 2022.

County Clerk – Total eight-month actual revenue of \$47.5 million was above budgeted revenue of \$38.2 million, resulting in a **favorable** variance of \$9.3 million or 24.39%. The positive variance was due to a strong housing and commercial sales in the first half of 2022. Homeowners took advantage of historically low mortgage rates resulting in increased sales and home financing. For the second half of 2022, the recording revenue reflects a real estate slow down due to the increased of mortgage rates and the possibility of a Recession. Recording revenue is based on the health of the Economy. Also, the favorable variance is due to the increase in fee amounts under the new Predictable Fee Ordinance.

Revenue Center	General Funds	
	Favorable Variance (millions)	
County Treasurer	\$	73.1
County Clerk		9.3
Sheriff		0.6
County Sales Tax		51.6
County Use Tax		7.7
Alcoholic Beverage Tax		0.3
Hotel Accommodations Tax		4.5
Amusement Tax		1.7
Parking Lot & Garage Operations Tax		7.2
Other Reimbursements / Transfers		88.9
Total net favorable variances	\$	244.9
		Unfavorable Variance (millions)
Gas / Diesel Fuel Tax	\$	(3.7)
Cigarette Tax		(0.2)
Non Retailer Transactions Use Tax & State		(1.5)
Cannabis Tax		(1.6)
Clerk of Circuit Court		(0.8)
Other revenue categories (net)		(2.5)
Net (unfavorable) variances		(10.3)
Total net favorable (unfavorable) variances	\$	234.6

Clerk of the Circuit Court – Total eight-month actual revenue of \$42.0 million was behind budgeted revenue of \$42.8 million, resulting in an **unfavorable** variance of \$0.8 million or 1.88% and is based on current collections and delays in processing the revenues received due to staff shortage.

Sheriff – Total eight-month actual revenue of \$7.9 million was above budgeted revenue of \$7.3 million, resulting in a **favorable** variance of \$0.6 million or 8.49%. The positive variance is due to an increase in evictions because of the lifting of the eviction moratorium.

Home Rule Taxes

The County Sales Tax - Revenue of \$679.7 million through July 31, 2022 was above budgeted revenue of \$628.1 million and resulted in a **favorable** variance of \$51.6 million or positive 8.22%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, July receipts represent underlying transactions that occurred in April of 2022. 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 July 31, 2022 were \$208.0 million based on the IGA ⁴. *For more current data, see Table-6 and Table 7 (Pages 15 and 16).*

The County Use Tax - Revenue of \$61.3 million through July 31, 2022 was above budgeted revenue of \$53.6 million and resulted in a **favorable** variance of \$7.7 million or 14.30%. The positive variance is due to significantly higher vehicle prices due to ongoing supply chain issues limiting inventory.

The County Gas / Diesel Fuel Tax - Revenue of \$57.5 million through July 31, 2022 was behind budgeted revenue of \$61.2 million and resulted in an **unfavorable** variance of \$3.7 million or 5.97%. This negative variance is predominantly due to the ongoing significant increase in prices.

The County Cigarette Tax - Revenue of \$60.6 million through July 31, 2022 was behind budgeted revenue of \$60.8 million, and resulted in an **unfavorable** variance of \$0.2 million, or 0.32%. The slight negative variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$17.2 million through July 31, 2022 was above budgeted revenue of \$12.7 million and resulted in a **favorable** variance of \$4.5 million or 35.72%. The positive variance is due to a quicker than anticipated rebound in bookings and elevated room rates.

The Alcoholic Beverage Tax - Revenue of \$25.5 million through July 31, 2022 was above budgeted revenue of \$25.2 million and resulted in a **favorable** variance of \$0.3 million or 1.05%. 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 July 31, 2022 was \$2.2 billion.

The County Amusement Tax - Revenue of \$26.6 million through July 31, 2022 was above budgeted revenue of \$24.9 million and resulted in a **favorable** variance of \$1.7 million or 6.86%. 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 \$31.9 million through July 31, 2022 was above budgeted revenue of \$24.7 million and resulted in a **favorable** variance of \$7.2 million or 29.39%. The positive variance is due to compliance initiatives along with a rebound in volume related to travel and entertainment.

The Non-Retailer Transactions Use Tax & State - Revenue of \$9.1 million through July 31, 2022 was behind budgeted revenue of \$10.6 million and resulted in an **unfavorable** variance of \$1.5 million or 13.94%. The negative variance is due to a sharp reduction in private party sales because of the COVID-19 surge in the first two months of the fiscal year along with a stronger retail sales market.

The Cannabis Tax – Revenue of \$8.6 million through July 31, 2022 was behind budgeted revenue of \$10.2 million and resulted in an **unfavorable** variance of \$1.6 million or 16.14%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total eight-month actual revenue of \$108.1 million was above budgeted revenue of \$19.2 million and resulted in a **favorable** variance of \$88.9 million or 462.68%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$13.4 million through 2nd quarter of 2022 and excess (**PPRT**) personal property replacement tax revenues collected from the State through July 31, 2022.

***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 \$1.209 billion were \$57.4 million or 4.5% **favorable** to budget before \$27.0 million in encumbrances. Combined expenditures and encumbrances of \$1.236 billion were \$30.4 million or 2.4% **favorable** to budget. Non-personnel expenditures of \$395.0 million were favorable to budget by \$30.6 million prior to encumbrances, and favorable by \$3.7 million after encumbrances. All offices were generally in line or favorable compared to budget except for the Sheriff's Offices which were unfavorable by \$10.8 million (2.8%). This variance is largely due to personnel costs within the Department of Corrections.

Conclusion:

In total, General Fund expenses were \$57.4 million or 4.5% **favorable** to budget prior to factoring in encumbrances.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget, accurately project revenues and expenses, and operate more efficiently.

***Further detail is available in Table-2 of the appendices.**

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$577.8 million or 22.5% through July 31, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$281.1 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$2.866 billion were \$277.6 million or 10.7% **unfavorable** to budget before \$51.24 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 eight-month actual Medicaid Expansion revenue of \$2.056 billion was above budgeted revenue of

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 281.1
Medicaid Expansion - Managed Care	248.7
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	59.2
Net <i>favorable</i> variances	590.8
	Unfavorable Variance
	(millions)
Graduate Medical Education (GME) Revenue	\$ (0.8)
Miscellaneous Revenue	(8.5)
Other revenue categories (net)	(3.7)
Net (unfavorable) variances	(13.0)
Total net favorable (unfavorable) variances	\$ 577.8

\$1.807 billion, resulting in a **favorable** variance of \$248.7 million or 13.76% due to timing of state payment adjustments, to account for the higher membership through June 2022. As of July 31, 2022, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program (ICP), and other program revenue of approximately \$129.0 million.

Patient Fee Revenue - Total eight-month actual Patient Fee revenue of \$731.9 million was above budgeted revenue of \$450.8 million and resulted in a **favorable** variance of \$281.1 million or 62.37%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$320.2 million YTD payment through July 31, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

CCHHS - Medicaid BIPA IGT - Through July 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 July 31, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$179.9 million was above budgeted revenue of \$120.7 million and resulted in a **favorable** variance of \$59.2 million or 49.01%. 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 July 31, 2022, Graduate Medical Education (GME) actual revenue of \$48.2 million was behind budgeted revenue of \$49.0 million and resulted in an **unfavorable** variance of \$0.8 million or 1.64%. The negative variance in GME revenue was due to timing of payments received.

Miscellaneous Revenue – Total eight-month actual miscellaneous revenue of \$3.9 million was behind budgeted revenue of \$12.4 million, resulting in an **unfavorable** variance of \$8.5 million or 68.75% 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 \$7.9 million based on current collections.

Health Fund- Expenditures

Expenditures of \$2.866 billion were \$277.6 million or 10.7 percent **unfavorable** to budget before \$51.2 million in encumbrances, primarily an increase in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$2.917 billion were \$328.8 million or 12.7 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$14.6 million out of \$51.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in July and \$22.9 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 Eight as of July 31, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$630.1	\$639.2	\$9.1	1.4		\$639.2	\$9.1	1.4
Expenses	\$493.5	\$183.7	\$309.8	62.8	\$6.3	\$190.0	\$303.5	61.5
Net Results	\$136.6	\$455.5	\$318.9		\$6.3	\$449.2	\$312.6	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of July 31, 2022, revenues were \$639.2 million, \$9.1 million above budgeted revenue of \$630.1 million, resulting in a **favorable** variance of 1.4% to budget. Revenues collected thru July 2022 are primarily due to the US Treasury payments of \$500.2 million in ARPA second tranche and of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$190.0 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$49.8 million and are related to ERA distributions through July 31, 2022. Through July 31, 2022, revenues have exceeded expenditures and encumbrances by \$449.2 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. The County received two additional ERA 1 re-allocations of funding from the U.S. Treasury in FY22 totaling \$6.6 million. As of July 31, 2022, the County has spent \$137.5 million of its allocation, which is 99% of the ERA 1 and 100% 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 June 9, 2022, Cook County received the second tranche payment of \$500.2 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 July 31, 2022, \$65.0 million of the FY21 and FY22 appropriated funding has been spent or obligated.

A report reflecting the monthly activity on the ERA and ARPA funding is provided separately to the Board of Commissioners each month by the Office of the Chief Financial Officer.

See Table 5 for further details.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Eight As of July 31, 2022

REVENUES	2022 Budget	July 31, 2022		Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 130,142,304	\$ 143,730,142	10.44%	\$ 13,587,838
Property Tax Levy Timing Differential			(22,763,413)		(22,763,413)
Property Tax - Tax Increment Financing Surplus	23,525,945	19,325,813	12,582,620	(34.89%)	(6,743,193)
Fees					
County Treasurer	35,000,000	24,370,360	97,528,106	300.19%	73,157,746
County Clerk	58,526,464	38,155,500	47,462,837	24.39%	9,307,337
Building and Zoning	3,620,100	2,413,400	3,037,000	25.84%	623,600
Environment and Sustainability	4,795,000	2,319,550	4,182,036	80.30%	1,862,486
Liquor Licenses	425,000	411,000	301,656	(26.60%)	(109,344)
Clerk of Circuit Court	71,425,000	42,762,500	41,956,984	(1.88%)	(805,516)
Sheriff	10,886,839	7,250,000	7,865,387	8.49%	615,387
Public Guardian	2,796,000	1,860,000	1,791,893	(3.66%)	(68,107)
Public Administrator	1,400,000	1,065,000	764,159	(28.25%)	(300,841)
Fees and Licenses Board of Review	350,000	100,000	0	0.00%	(100,000)
County Assessor	50	32	378	1081.25%	346
Highway Sale of Permits (Hauling & Construction)	1,545,000	1,020,000	1,389,457	36.22%	369,457
Medical Examiner	3,430,100	2,235,100	2,807,489	25.61%	572,389
Contract Compliance M/WBE Cert	42,000	25,678	28,750	11.96%	3,072
Total Fee Revenue	194,241,553	123,988,120	209,116,132	68.66%	85,128,012
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	628,071,418	679,717,962	8.22%	51,646,544
County Use Tax	82,000,000	53,644,787	61,317,176	14.30%	7,672,389
Off Track Betting Commission	960,000	640,000	488,514	(23.67%)	(151,486)
Illinois Gaming-Casino Tax	11,000,000	7,304,558	7,227,539	(1.05%)	(77,019)
Retail Sale of Motor Vehicles Tax	2,750,000	1,753,557	1,581,814	(9.79%)	(171,743)
Retailer's Occupation Tax	3,560,270	2,435,000	3,083,123	26.62%	648,123
Wheel Tax	4,500,000	4,271,976	3,192,083	(25.28%)	(1,079,893)
State Income Tax	17,000,000	11,595,000	15,190,784	31.01%	3,595,784
Alcoholic Beverage Tax	37,300,000	25,233,134	25,496,970	1.05%	263,836
Gas / Diesel Fuel Tax	92,250,000	61,227,456	57,570,941	(5.97%)	(3,656,515)
Cigarette Tax	90,000,000	60,747,422	60,550,355	(0.32%)	(197,067)
Other Tobacco and Consumable Products Tax	6,300,000	4,056,543	5,387,865	32.82%	1,331,322
Hotel Accommodations Tax	21,500,000	12,641,769	17,157,725	35.72%	4,515,956
Gambling Machine Tax	3,500,000	2,420,000	3,518,935	45.41%	1,098,935
Video Gaming	750,000	506,000	741,154	46.47%	235,154
Non Retailer Transactions Use Tax & State	16,250,000	10,594,710	9,117,807	(13.94%)	(1,476,903)
Amusement Tax	36,250,000	24,892,593	26,599,542	6.86%	1,706,949
Parking Lot & Garage Operations Tax	38,000,000	24,692,027	31,948,118	29.39%	7,256,091
Sports Wagering Tax	5,000,000	3,390,000	4,889,466	44.23%	1,499,466
Cannabis Tax	16,750,000	10,192,000	8,547,107	(16.14%)	(1,644,893)
Total Non-Property Taxes	1,453,927,946	950,309,950	1,023,324,980	7.68%	73,015,030
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	36,000,000	41,450,905	15.14%	5,450,905
Salaries of State's Attorney	215,381	143,600	144,106	0.35%	506
Salaries of Public Defender	127,419	84,800	86,759	2.31%	1,959
FPD Reimbursements for Services	1,877,130	1,251,420	761,508	(39.15%)	(489,912)
Total Intergovernmental Revenues	56,219,930	37,479,820	42,443,278	13.24%	4,963,458
Investment Income					
Investment Income	1,000,000	666,667	704,395	5.66%	37,728
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	565,000	552,430	(2.22%)	(12,570)
Real Estate and Rental Income	9,185,215	6,260,001	6,772,301	8.18%	512,300
Other Reimbursements / Transfers	35,098,692	19,218,031	108,135,134	462.68%	88,917,103
Total Miscellaneous Revenue	45,413,907	26,043,032	115,459,865	343.34%	89,416,833
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	9,963,253	7,896,124	(20.75%)	(2,067,129)
Other Financing Sources - Fund Balance	30,000,000	20,000,000	20,000,000	0.00%	0
Total Other Financing Sources	44,944,879	29,963,253	27,896,124	(6.90%)	(2,067,129)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 1,317,918,959	\$ 1,552,494,123	17.80%	\$ 234,575,164
Note: County Sales Tax payment to Pension Fund Thru 7.31.2022 were \$208,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P08 as of July 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	162,167,063	146,962,144	15,204,919	9.4%	1,477,497	148,439,641	8.5%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	1,194,699	989,344	205,355	17.2%	12,142	1,001,486	16.2%
1081 FIRST DISTRICT	406,335	251,955	225,302	26,653	10.6%	947	226,249	10.2%
1082 SECOND DISTRICT	407,341	257,300	217,619	39,681	15.4%	-	217,619	15.4%
1083 THIRD DISTRICT	405,131	256,515	218,694	37,821	14.7%	-	218,694	14.7%
1084 FOURTH DISTRICT	406,617	260,988	230,198	30,790	11.8%	1,748	231,946	11.1%
1085 FIFTH DISTRICT	478,380	301,706	256,448	45,258	15.0%	-	256,448	15.0%
1086 SIXTH DISTRICT	407,305	257,160	229,139	28,021	10.9%	2	229,141	10.9%
1087 SEVENTH DISTRICT	407,038	258,010	188,207	69,803	27.1%	1,067	189,274	26.6%
1088 EIGHTH DISTRICT	407,267	273,358	208,237	65,121	23.8%	220	208,457	23.7%
1089 NINTH DISTRICT	406,936	256,777	242,413	14,364	5.6%	-	242,413	5.6%
1090 TENTH DISTRICT	407,863	256,836	195,434	61,402	23.9%	(570)	194,864	24.1%
1091 ELEVENTH DISTRICT	459,373	288,189	177,413	110,776	38.4%	-	177,413	38.4%
1092 TWELFTH DISTRICT	406,926	256,145	237,597	18,548	7.2%	366	237,963	7.1%
1093 THIRTEENTH DISTRICT	405,903	255,421	201,195	54,226	21.2%	3,050	204,245	20.0%
1094 FOURTEENTH DISTRICT	406,991	261,499	239,178	22,321	8.5%	59	239,237	8.5%
1095 FIFTEENTH DISTRICT	407,672	256,442	221,809	34,633	13.5%	199	222,008	13.4%
1096 SIXTEENTH DISTRICT	407,318	241,341	225,946	15,395	6.4%	-	225,946	6.4%
1097 SEVENTEENTH DISTRICT	406,186	258,481	243,272	15,209	5.9%	-	243,272	5.9%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	5,642,821	4,747,445	895,376	15.9%	19,230	4,766,675	15.5%
1040 COUNTY ASSESSOR	29,675,246	19,085,295	16,480,192	2,605,103	13.6%	7,916	16,488,108	13.6%
1050 BOARD OF REVIEW	14,922,006	9,460,486	8,901,778	558,708	5.9%	8,814	8,910,592	5.8%
1060 COUNTY TREASURER	707,498	449,155	329,563	119,592	26.6%	1,140	330,703	26.4%
1110 COUNTY CLERK	19,497,509	12,582,921	10,337,738	2,245,183	17.8%	93,831	10,431,569	17.1%
1250 STATE'S ATTORNEY	141,065,851	88,159,648	79,391,220	8,768,428	9.9%	133,387	79,524,607	9.8%
SHERIFF	607,768,238	385,240,527	396,082,347	(10,841,820)	-2.8%	1,029,123	397,111,470	-3.1%
CHIEF JUDGE	278,814,836	178,613,586	168,126,980	10,486,606	5.9%	720,050	168,847,030	5.5%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	66,752,778	59,049,114	7,703,664	11.5%	124,393	59,173,507	11.4%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	1,426,281	1,192,226	234,055	16.4%	-	1,192,226	16.4%
1390 PUBLIC ADMINISTRATOR	1,526,501	967,882	961,254	6,628	0.7%	11	961,265	0.7%
FIXED CHARGES	545,733,841	336,488,372	317,049,506	19,438,866	5.8%	23,394,387	340,443,893	-1.2%
TOTAL	\$ 2,009,429,485	\$ 1,267,036,815	\$ 1,209,611,507	\$ 57,425,308	4.5%	\$ 27,009,779	\$1,236,621,286	2.4%

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

REVENUES	2022 Budget	July 31, 2022	July 31, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
Property Taxes (See note below)	\$ 137,704,917	\$ 94,245,245	\$ 78,934,679	(16.25%)	\$ (15,310,566)
Property Tax Levy Timing Differential			10,266,000		10,266,000
Stroger Hospital -					
Medicare	189,186,442	125,951,522	130,931,675	3.95%	4,980,153
Public Assistance (Medicaid)	407,659,433	274,386,157	550,911,365	100.78%	276,525,208
Private Payors and Carriers	75,749,532	50,430,511	50,075,316	(0.70%)	(355,195)
Stroger Hospital - Sub Total	672,595,407	450,768,190	731,918,356	62.37%	281,150,166
Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	450,768,190	731,918,356	62.37%	281,150,166
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	120,762,191	179,946,790	49.01%	59,184,599
Medicaid Expansion - Managed Care					
Medicare	21,261,280	12,953,501	5,348,196	(58.71%)	(7,605,305)
Public Assistance (Medicaid)	2,612,449,700	1,794,710,281	2,050,988,447	14.28%	256,278,166
Private Payors and Carriers	0	0	0	0.00%	0
Medicaid Expansion - Managed Care Sub Total	2,633,710,980	1,807,663,782	2,056,336,643	13.76%	248,672,861
Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	49,039,869	48,233,702	(1.64%)	(806,167)
CCH - Total Fees	3,702,127,702	2,464,009,032	3,053,985,491	23.94%	589,976,459
Federal Government	0	0	1,464,617	0.00%	1,464,617
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	14,693,156	9,782,018	1,802,258	(81.58%)	(7,979,760)
Public Health	4,000,000	2,664,418	2,086,928	(21.67%)	(577,490)
Miscellaneous Revenues - Sub	18,693,156	12,446,436	3,889,186	(68.75%)	(8,557,250)
TOTALS	\$ 3,858,525,775	\$ 2,570,700,713	\$ 3,148,539,973	22.48%	\$ 577,839,260

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 08 as of July 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	\$ 61,399,516	\$ 50,941,450	\$ 10,458,066	17.0%	\$ 2,216,569	\$ 53,158,019	\$ 8,241,497	13.4%
4241	Health Services - JTDC	8,595,494	5,422,373	4,072,836	1,349,537	24.9%	4,955	4,077,791	1,344,582	24.8%
4890	Health System Administration	53,496,821	33,121,988	30,103,559	3,018,429	9.1%	944,348	31,047,907	2,074,081	6.3%
4891	Provident Hospital of Cook County	72,594,682	45,170,155	35,558,643	9,611,512	21.3%	1,953,068	37,511,711	7,658,444	17.0%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	84,694,869	69,056,217	15,638,652	18.5%	7,103,728	76,159,945	8,534,924	10.1%
4894	Ruth M. Rothstein CORE Center	24,629,553	16,206,849	13,230,282	2,976,567	18.4%	799,640	14,029,922	2,176,927	13.4%
4895	Department of Public Health	17,808,821	11,364,107	5,397,167	5,966,940	52.5%	712,449	6,109,616	5,254,491	46.2%
4896	Health Plan Services	2,601,756,444	1,783,185,408	2,107,996,813	(324,811,405)	-18.2%	14,587,096	2,122,583,909	(339,398,501)	-19.0%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	515,647,031	528,334,293	(12,687,262)	-2.5%	22,921,435	551,255,728	(35,608,697)	-6.9%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	32,881,076	21,988,558	10,892,518	33.1%	0	21,988,558	10,892,518	33.1%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 2,589,093,372	\$ 2,866,679,818	\$ (277,586,446)	-10.7%	\$ 51,243,288	\$ 2,917,923,106	\$ (328,829,734)	-12.7%

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

SPECIAL PURPOSE FUNDS

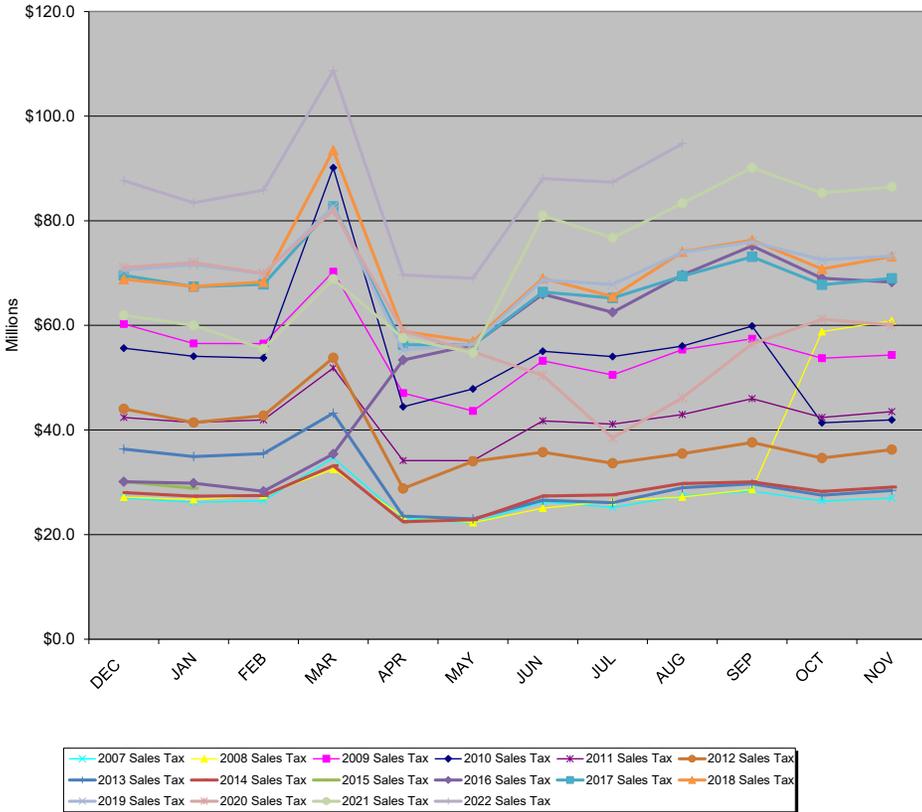
<u>Fund #</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures & Encumbrances</u>	<u>Revenues Over (Under) Expenditures & Encumbrances</u>	<u>7/31/2022 Net Change In Fund Balance</u>	<u>FY2021 CAFR Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
11856	Motor Fuel Tax IL First	\$ 21,814,001	\$ 28,180,897	\$ 478,095	\$ 28,658,992	\$ (6,844,991)	\$ (6,844,991)	\$ 25,234,615	\$ 18,389,624
11312	Animal Control	3,155,992	6,285,060	441,277	6,726,337	(3,570,345)	(3,570,345)	7,292,755	3,722,410
11306	Election Division Fund	9,333,333	17,934,508	3,115,180	21,049,688	(11,716,355)	(11,716,355)	20,271,060	8,554,705
11314	County Clerk Document Storage System	11,520,318	2,784,077	9,587	2,793,664	8,726,654	8,726,654	8,624,869	17,351,523
11320	Circuit Court Automation	4,121,812	4,388,069	68,035	4,456,104	(334,292)	(334,292)	(3,270,347)	(3,604,639)
11318	Circuit Court Document Storage	3,722,151	3,742,021	66,663	3,808,684	(86,533)	(86,533)	1,425,867	1,339,334
11310	Law Library	2,101,681	2,603,664	476	2,604,140	(502,459)	(502,459)	(49,905)	(552,364)
11322	Circuit Court - Dispute Resolution	153,478	131,970	0	131,970	21,508	21,508	(29,097)	(7,589)
11326	Adult Probation / Probation Service Fee	1,143,678	204,277	2,964	207,241	936,437	936,437	3,121,094	4,057,531
11316	County Clerk Automation	906,592	588,879	5,200	594,079	312,513	312,513	678,305	990,818
11854	Treasurer - Tax Sales Automation	5,866,194	6,675,966	181,521	6,857,487	(991,293)	(991,293)	18,765,264	17,773,971
11324	Intergovernment Agreement/ ETSB	1,435,436	1,004,000	5,672	1,009,672	425,764	425,764	(420,862)	4,902
11328	Social Service/ Probation & Court Services	844,721	236,695	21,461	258,156	586,565	586,565	2,433,148	3,019,713
11248	Lead Poisoning Prevention Fund	3,908	853,791	787,066	1,640,857	(1,636,949)	(1,636,949)	3,976,732	2,339,783
11249	Geographic Information Systems - GIS	5,631,869	8,369,985	0	8,369,985	(2,738,116)	(2,738,116)	24,032,738	21,294,622
11252	State's Attorney Narcotics Forfeiture	1,476,876	1,535,774	0	1,535,774	(58,898)	(58,898)	63,457	4,559
11255	Suburban CC TB Sanitarium District	1,494	123,421	7,194	130,615	(129,121)	(129,121)	1,290,718	1,161,597
11258	Circuit Court Administrative Fund	1,181,159	357,665	0	357,665	823,494	823,494	195,207	1,018,701
11259	County Clerk GIS Fee Fund	2,411,291	691,010	17,032	708,042	1,703,249	1,703,249	7,847,920	9,551,169
11260	County Clerk Rental Housing Support Fee	190,163	11,267	0	11,267	178,896	178,896	415,103	593,999
11262	Sheriff Women's Justice Services	48,712	0	0	0	48,712	48,712	325,140	373,852
11266	Sheriff Vehicle Purchase Fund	448	0	0	0	448	448	(279,495)	(279,047)
11268	Assessor Special Fund	294,783	140	0	140	294,643	294,643	97,919	392,562
11269	CCC Electronic Citation Fund	233,963	129,861	50,180	180,041	53,922	53,922	1,519,283	1,573,205
11271	SAO Records Automation	36,916	100,547	0	100,547	(63,631)	(63,631)	174,671	111,040
11272	PD Records Automation	36,432	68	0	68	36,364	36,364	142,079	178,443
11273	Environmental Control Solid Waste Mgmt	434,930	350,045	448	350,493	84,437	84,437	2,980,584	3,065,021
11274	Land Bank Authority	3,145,173	4,933,584	81,463	5,015,047	(1,869,874)	(1,869,874)	(10,964,433)	(12,834,307)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,402,142	7,402,142
11276	Erroneous Homestead Exemption Recovery	1,464,205	305,580	80	305,660	1,158,545	1,158,545	1,091,382	2,249,927
11302	Township Roads	657,727	281,343	0	281,343	376,384	376,384	4,740,438	5,116,822
11277	Sheriff Pharmaceutical Disposal	38,203	0	0	0	38,203	38,203	263,079	301,282
11278	Sheriff Operations State Asset Forfeiture	707,864	112,241	0	112,241	595,623	595,623	462,965	1,058,588
11279	Sheriff Money Laundering State Asset Forfeiture	230,942	14,000	0	14,000	216,942	216,942	42,808	259,750
11281	Cable TV Peg Access Support Fund	37,721	37,089	0	37,089	632	632	224,470	225,102
11282	Cook County Assessor GIS Fee Fund	1,200,237	1,630,812	0	1,630,812	(430,575)	(430,575)	2,738,842	2,308,267
11284	COVID-19 Federal Programs	51,757,343	49,788,138	(3,868)	49,784,270	1,973,073	1,973,073	19,172,843	21,145,916
11285	Mortgage Foreclosure Mediation Program	760,397	0	0	0	760,397	760,397	412,455	1,172,852
11270	Medical Examiner Fees	6,222	57	159	216	6,006	6,006	906,304	912,310
11286	American Rescue Plan Act (ARPA) Fund	500,213,612	33,985,041	980,454	34,965,495	465,248,117	465,248,117	409,630,342	874,878,459
11287	Equity Fund SPF	925,683	5,361,170	0	5,361,170	(4,435,487)	(4,435,487)	52,712,186	48,276,699

TOTAL \$ 639,247,660 \$ 183,732,712 \$ 6,316,339 \$ 190,049,051 \$ 449,198,609 \$ 449,198,609 \$ 615,694,645 \$ 1,064,893,254

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 - AUGUST 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 712,570,590	\$774,435,228	8.68%	\$61,864,638
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	\$774,435,228	(8.80%)	(\$74,694,082)
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	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	GROSS DEC	GROSS JAN	GROSS FEB	GROSS NOV
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171	\$88,051,371	\$87,385,418	\$94,717,265							\$774,435,228
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1	\$0.0	\$7.8	\$9.1	\$10.2							\$61.9
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	\$86,160,924			\$861,610,924
Over(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2	\$10.3	\$3.6	\$4.9	\$4.3	\$31.4			\$31.4
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078			
Over(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)	(\$29.2)	(\$27.9)	(\$20.3)	(\$10.7)	(\$13.4)	(\$127.5)			(\$127.5)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833			
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448			
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173			
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866			
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478			
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361			
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841			
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$37,604,424	\$35,470,794	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323			
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017			
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552			
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$57,449,683	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464			
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668			
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390			

Repayment YTD of Sales Tax Notes (3)

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

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

The County Of Cook, Illinois

Table - 7

Subject: Sales Tax Supplemental Pension Payments

Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
December	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 28,000,000	\$ 26,000,000
January	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
February	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
March	-	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
April	25,668,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
May	25,555,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
June	30,542,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
July	30,157,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	26,000,000
August	32,297,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
September	34,320,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
October	32,469,000	25,000,000	25,000,000	25,000,000	25,000,000	28,000,000	0
November	59,518,000	78,800,000	78,436,000	45,296,720	31,214,508	33,961,760	0

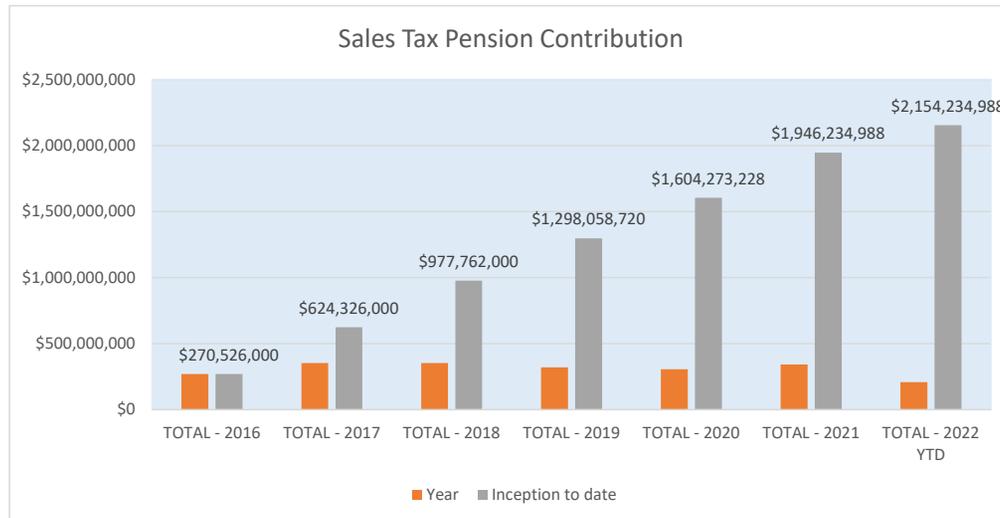
TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 208,000,000

Sales Tax

Pension Payments

	Amounts YTD	Inception to Date
TOTAL - 2016	\$270,526,000	\$270,526,000
TOTAL - 2017	\$353,800,000	\$624,326,000
TOTAL - 2018	\$353,436,000	\$977,762,000
TOTAL - 2019	\$320,296,720	\$1,298,058,720
TOTAL - 2020	\$306,214,508	\$1,604,273,228
TOTAL - 2021	\$341,961,760	\$1,946,234,988
TOTAL - 2022 YTD	\$208,000,000	\$2,154,234,988

Sales Tax Pension Payments - Inception to date: \$2,154,234,988



History Notes:

Effective January 1, 2016, the Home Rule Sales Taxes are imposed at a rate of 1.75 percent. The current rate of 1.75 percent is pursuant to an ordinance amendment to the Home Rule Sales Taxes passed by the County Board on July 15, 2015. Pursuant to an accompanying resolution, the County Board expressed its intention that proceeds of the new tax are to be specifically allocated to address the County's and the Retirement Fund's legacy liability costs and critical infrastructure funding needs.

In addition, on October 28, 2015, the Cook County Board authorized an Intergovernmental Agreement with the Cook County Officer and Employees Annuity and Benefit Fund ("Pension Fund") to establish a mechanism by which the County can disburse additional funds to the Pension Fund, from the County's Retailers' Occupation and Services Occupation Tax. The Pension Fund can receive these funds from the County, independent and in addition to the sums provided for in Sections 9-169 of Illinois Pension Code (40 ICS 5/9-169). The County Board authorized a sum in each budget year since the County's FY 2016 Appropriation Bill for this additional payment and the entire amount was remitted to the A & B plan through FY 2021 and during FY2022 YTD.

The County of Cook, Illinois

Grant Receivables (\$millions)

As of July 31st, 2022

Table -7

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0	0	0.1	0.1	\$ 0.2	0.1%
Planning and Development	1.1	3.6	8.1	6.1	\$ 18.9	13.4%
Office of Economic Development	0	0	0.1	0.4	\$ 0.5	0.4%
County Clerk	0	0	0.2	2.3	\$ 2.5	1.8%
Environment and Sustainability	0.4	0	0.1	0.4	\$ 0.9	0.6%
Justice Advisory Council	0	0	0.1	0.6	\$ 0.7	0.5%
Office of the Sheriff	0	0.1	0	1.1	\$ 1.2	0.9%
State's Attorney	0.4	0.2	0.1	2.1	\$ 2.8	2.0%
Medical Examiner	0	0	0	0.2	\$ 0.2	0.1%
Public Defender	0	0	0	0.2	\$ 0.2	0.1%
Emergency Management & Regional Security	0.2	0.1	24.5	73.2	\$ 98.0	69.6%
Adult Probation Dept.	0	0	0.1	0	\$ 0.1	0.1%
Public Guardian	0	0	0	0	\$ -	0.0%
Office of the Chief Judge	0	0	0	0.1	\$ 0.1	0.1%
Juvenile Probation	0	0	0	0	\$ -	0.0%
Clerk of the Circuit Court	0	0	0	0	\$ -	0.0%
Juvenile Temporary Detention Center	0	0.3	0	0.1	\$ 0.4	0.3%
Dept. of Transportation And Highways	0.1	0	0.1	2	\$ 2.2	1.6%
Board of Election	0	0	0	0	\$ -	0.0%
Land Bank Authority	0.2	0.1	0	0	\$ 0.3	0.2%
Dept. of Public Health	0.5	0.8	2.8	7.5	\$ 11.6	8.2%
Grand Total	\$ 2.9	\$ 5.2	\$ 36.3	\$ 96.4	\$ 140.8	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	0	0	0.1	0.4	\$ 0.5
Federal Direct - CCH	0.1	0	0.1	0.5	\$ 0.7
Federal Direct - CCP	1.6	3.7	8.4	8.2	\$ 21.9
Federal Direct - DPH	0	0	0	1.2	\$ 1.2
Federal Pass Through - CCH	0.1	0.5	0.9	1.2	\$ 2.7
Federal Pass Through - CCP	0.4	0.3	24.8	75.9	\$ 101.4
Federal Pass Through - DOT	0	0	0	0.7	\$ 0.7
Federal Pass Through - DPH	0.2	0	0.3	0.6	\$ 1.1
Private/Other - CCH	0	0.2	0.4	0.4	\$ 1.0
Private/Other - CCP	0	0	0	0.1	\$ 0.1
Private/Other - DPH	0	0	0	0	\$ -
State Direct - CCH	0	0	0.2	0.5	\$ 0.7
State Direct - CCP	0.3	0.5	0.1	4.3	\$ 5.2
State Direct - DOT	0.1	0	0	0	\$ 0.1
State Direct - DPH	0.1	0	1	2.4	\$ 3.5
Grand Total	\$ 2.9	\$ 5.2	\$ 36.3	\$ 96.4	\$ 140.8

Notes to the July 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 July 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.