

Cook County, Illinois

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



Bureau of Finance

Disclaimer for Financial Statements Report

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



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June 1, 2020

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

Attached is an Analysis of Revenues and Expenses Report for the five-month period ended April 30, 2020, for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Comparative Sales Tax Revenues 2007 thru 2019 and 2020
Table - 7	Grants Receivable Revenues 2017 thru 2020

Though this report only speaks to April numbers, we know it is being released at a time when the County's economic reality has changed due to the impact of the COVID-19 pandemic, which we continue to monitor and the results of which will be reflected in subsequent reports.

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year -to Date Revenues, Expenses and Encumbrances
Thru Period 5 as of April 30, 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
General Fund								
Revenues	\$815.6	\$781.8	(\$33.8)	(4.1)		\$781.8	(\$33.8)	(4.1)
Expenses	\$711.6	\$682.1	\$29.5	4.1	\$49.5	\$731.6	(\$20.0)	(2.8)
Net Results	\$104.0	\$99.7	(\$4.3)		\$49.5	\$50.2	(\$53.8)	
Health Fund								
Revenues	\$1,041.5	\$1,152.7	\$111.2	10.7		\$1,152.7	\$111.2	10.7
Expenses	\$1,065.7	\$1,398.1	(\$332.4)	(31.2)	\$222.2	\$1,620.3	(\$554.6)	(52.0)
Net Results	(\$24.2)	(\$245.4)	(\$221.2)		\$222.2	(\$467.6)	(\$443.4)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of April 30, 2020, the General fund net results were \$99.7 million, \$4.3 million unfavorable to the year-to-date budget prior to encumbrances. However, when including encumbrances net results were (\$53.8) million unfavorable to budget.

Revenues were \$33.8 million or 4.1% **unfavorable** to budget, with Sales tax receipts lower than forecasted. There was an improvement across some revenue categories versus budget in April 2020, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, Recorder of Deeds, and the Other Reimbursements / Transfer, thereby offsetting reductions in the Sales Tax, Use Tax, Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operations Tax, Clerk of Circuit Court, Sheriff and in other areas.

Expenditures of \$682.1 million were \$29.5 million or 4.1% **favorable** to the year-to-date budget before factoring in encumbrances of \$49.5 million, which resulted in a negative variance of (\$20.0) million or (2.8%) against budget. Similar to what was observed at the end of March, the majority of the encumbrance amount relates to blanket purchase orders generated by departments at the beginning of the year with payments to be made over the course of the year.

Within the Health Fund, revenues were \$111.2 million or 10.7% favorable to budget, led by stronger than anticipated collections in CountyCare payments. Expenditures of \$1,398.1 million is \$332.4 million or (31.2%) unfavorable to budget before factoring in encumbrances. However, when including encumbrances, net results were \$554.6 million (or 52.0%) unfavorable to budget. The large negative variance is due in large part to current Managed Care payments made through April.

State Revenues Update

Through April 30, 2020, the State of Illinois owes the County \$110.3 million. That includes:

General Fund	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
(\$ in millions)					
AOIC	\$ -	\$ -	\$ 0.2	\$ 23.6	\$ 23.8
Rent	-	-	-	1.3	1.3
State Direct grants	-	-	3.5	3.0	6.5
Federal pass - through grants	-	1.2	12.8	16.3	30.3
Total - General Fund	-	1.2	16.5	44.2	61.9
Health Fund	-	-	-	48.4	48.4
Total General & Health Fund	\$ -	\$ 1.2	\$ 16.5	\$ 92.6	\$ 110.3

The FY2020 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through March 2020, which is used to pay the salaries of probation officers and administrative staff working in adult, social service and juvenile probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of April 30, 2020, the State AOIC past due amount was \$23.8 million.^{1,2}

As of April 30, 2020, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$48.4 million.³

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

¹ In May 2020, the State AOIC reimbursed the County in the amount of \$9.4 million related to invoice vouchers for Juvenile Probation, JTDC, Adult and Social Service Probation Officers salaries for the months October through November 2019, thus reducing the 2019 outstanding amount owed to the County to \$0.2 million.

² In April and May 2020, the County received a total of \$10.5 million related to Federal pass – through grants. This majority of the revenues received was for the Department of Emergency Management & Regional Security, State’s Attorney Office, Public Health Grants and others. As of April 30, 2020, the total grants past due amount owed to the County was \$36.9 million. *See new Table – 7 (page 14) for detail.*

³ In May 2020, CCH received a total of \$131.3 million in Medicaid Managed Care ACA capitation payments for the month of May 2020.

General Fund Revenues Fees

Treasurer – Total five-month actual revenue of \$17.5 million was above budgeted revenue of \$13.7 million, resulting in a **favorable** variance of \$3.8 million or 27.85%. The favorable variance is attributable to higher than anticipated revenue from fees collected on delinquent tax payments during the months of December 2019 through April 2020.

Recorder of Deeds – Total five-month actual revenue of \$18.3 million was above budgeted revenue of \$16.8 million, resulting in a **favorable** variance of \$1.5 million or 8.89%. This continued increase in revenue is attributable to the increase in fee amounts charged by the Recorder of Deeds Office under the new Predictable Fee Ordinance.

Clerk of the Circuit Court – Total five-month actual revenue of \$28.2 million was behind budgeted revenue of \$30.9 million, resulting in an **unfavorable** variance of \$2.7 million or 8.69%. The negative variance is driven largely by the closing of the courts due to the COVID-19 pandemic. Traffic revenues decreased over the course of the last month due to resident's inability to pay fines and fees.

Home Rule Taxes

The County Sales Tax - Revenue of \$353.9 million through April 30, 2020 was lower than budgeted revenue of \$358.0 million, and resulted in an **unfavorable** variance of \$4.1 million or negative 1.14%. Through April 2020, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$5.4 million in revenue loss. **County Sales Tax contributions to Pension Fund through April 30, 2020 were \$125.0 million based on the IGA.**⁴ For more current data, see Table-6 (Page 14).

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 3.8
Recorder of Deeds	1.5
Other Reimbursements / Transfers	1.4
Total net favorable variances	\$ 6.7
	Unfavorable Variance
	(millions)
County Sales Tax	\$ (4.1)
County Use Tax	(2.1)
Gas / Diesel Fuel Tax	(2.3)
Cigarette Tax	(4.5)
Hotel Accommodations Tax	(1.3)
Amusement Tax	(4.4)
Parking Lot & Garage Operations Tax	(2.4)
Clerk of Circuit Court	(2.7)
Sheriff	(2.1)
Other revenue categories (net)	(14.6)
Net (unfavorable) variances	(40.5)
Total net favorable (unfavorable) variances	\$ (33.8)

⁴ Total contributions by the County of Sales Tax to the Pension Fund through May 31, 2020 was \$1.4 billion.

The County Use Tax - Revenue of \$30.1 million through April 30, 2020 was behind budgeted revenue of \$32.2 million, and resulted in an **unfavorable** variance of \$2.1 million or 6.42%. The negative variance was due to the impact of COVID-19.

The County Gas / Diesel Fuel Tax - Revenue of \$36.1 million through April 30, 2020 was behind budgeted revenue of \$38.4 million, and resulted in an **unfavorable** variance of \$2.3 million or 6.02%. This negative variance was due to the impact of COVID-19.

The County Cigarette Tax - Revenue of \$35.4 million through April 30, 2020 was behind budgeted revenue of \$39.9 million, resulting in an **unfavorable** variance of \$4.5 million, or 11.21%. The negative variance is due to the timing of stamp purchases by major wholesalers and the impact of COVID-19.

The County Hotel Accommodations Tax - Revenue of \$8.6 million through April 30, 2020 was behind budgeted revenue of \$9.9 million, and resulted in an **unfavorable** variance of \$1.3 million or 13.21%. The negative variance was due to the impact of COVID-19.

The County Amusement Tax - Revenue of \$13.2 million through April 30, 2020 was behind budgeted revenue of \$17.6 million, and resulted in an **unfavorable** variance of \$4.4 million or 24.88%. The negative variance was due to the impact of COVID-19.

The Parking Lot & Garage Operation Tax - Revenue of \$16.7 million through April 30, 2020 was behind budgeted revenue of \$19.1 million, and resulted in an **unfavorable** variance of \$2.4 million or 12.76%. The negative variance was due to the impact of COVID-19.

Miscellaneous Revenues

Other Reimbursements / Transfers – Total five-month month actual revenue of \$6.9 million was above budgeted revenue of \$5.5 million, and resulted in a **favorable** variance of \$1.4 million or 25.75%. The positive variance is primarily due to higher than expected CVS Caremark **Rx** rebates of \$5.6 million through 1st quarter of 2020.

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

General Fund Expenditures

Expenses of \$682.1 million were \$29.5 million or 4.1 percent favorable to budget before \$49.5 million in encumbrances. Expenditures and encumbrances of \$731.6 million were \$20.0 million unfavorable to budget. All elected officials were largely in line with or below the year-to-date budget. The budget office will continue to monitor these results as the year progresses.

Conclusion:

In total, General Fund expenses were \$29.5 million or 4.1 percent favorable to budget. Personnel expenses of \$465.6 million were lower than the year-to-date budget by \$11.1 million.

Non-personnel expenditures of \$216.5 million were favorable to budget by \$18.2 million prior to encumbrances, and unfavorable by \$31.3 million after encumbrances. The initial favorable variance in non-personnel expenditures was largely due to favorable variances in fixed charges and special purpose appropriations, which were \$13.7 million favorable to budget, and the sheriff’s office, which was \$3.0 million favorable to budget.

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

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

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$111.2 million or 10.68% through April 30, 2020. Patient Fees revenue were down \$42.3 million offsetting positive variance of \$127.7 million in Medicaid Expansion Fees. The positive variance in the Health System is driven primarily by the State catching up on CountyCare payments. The negative variance in patient fees is primarily driven by the timing of receiving an estimated \$50 million in managed care access payments for January through April. This negative variance in patient fees is also offset by the \$28M advance from the Federal Government for Medicare fees, and \$18.2M in CARES Act funding.

Expenditures of \$1,398.1 million were \$332.4 million or 31.2 percent **unfavorable** to budget before \$222.2 million in encumbrances. Nearly all of the negative variance is in CountyCare, in the amount of \$495.1 million.

CCH Medicaid Expansion – Total five-month actual Medicaid Expansion revenue of \$775.6 million was above budgeted revenue of \$647.9 million, resulting in a **favorable** variance of \$127.7 million or 19.70%. As of April 30, 2020, the Health System had past due capitation revenue from the State of Illinois in Family Health Plans (FHP) and Integrated Care Program of (ICP) of approximately \$48.4 million.

Revenue Center	Health Enterprise Fund favorable Variance (millions)
Medicaid Expansion - Managed Care	\$ 127.7
Federal State Medicaid Programming - DSH	14.9
Federal Government	18.2
Net <i>favorable</i> variances	160.8
	Unfavorable Variance (millions)
Patient Fees	\$ (42.3)
Other revenue categories (net)	(7.3)
Net (unfavorable) variances	(49.6)
Total net favorable (unfavorable) variances	\$ 111.2

Patient Fee Revenue - Total five-month actual Patient Fee revenue of \$235.4 million was behind budgeted revenue of \$277.7 million, and resulted in an **unfavorable** variance of \$42.3 million or 15.22%. This report includes \$49.9 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

Federal State Medicaid Programming Funding DSH Revenue – Through April 30, 2020, Federal State Medicaid Programming Funding **DSH** actual revenue of \$80.2 million was above budgeted revenue of \$65.3 million, and resulted in a **favorable** variance of \$14.9 million or 22.89%.

Federal Government - In April and May 2020, CCH received \$77.6 million for Medicare Stimulus Revenue from U.S Department of Health and Human Services (HHS) pursuant to the CARES Act.

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

Health Fund- Expenditures

Expenditures of \$1,398.1 million were \$332.4 million or 31.2 percent **unfavorable** to budget before \$222.2 million in encumbrances. Expenditures and encumbrances of \$1,620.3 million were \$554.6 million or 52.00 percent unfavorable to 2020 budget as approved. The majority of the encumbrances (\$184.5 out of \$222.2) million are current obligations entered by Managed Care for Claims with the majority of payments made in April. CCH is currently working on a cost mitigation plan to present to the County Board and the Health Board for the purpose of reducing their current projected FY2020 budget gap.

***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 Five as of April 30, 2020								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
Special Purpose Funds								
Revenues	\$70.2	\$489.4	\$419.2	597.2		\$489.4	\$419.2	597.2
Expenses	\$87.5	\$60.9	\$26.6	30.4	\$4.9	\$65.8	\$21.7	24.8
Net Results	(\$17.3)	\$428.5	\$445.8		\$4.9	\$423.6	\$440.9	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of April 30, 2020, revenues were \$489.4 million, \$419.2 million above budgeted revenue of \$70.2 million, resulting in a **favorable** variance of 597.2% to budget primarily due to the receipt of Cook County’s allocation of CARES Act revenue of \$428.6 million (see further information below). Total expenditures were \$65.8 million after encumbrances. Through April 2020, revenues have exceeded expenditures and encumbrances by \$423.6 million on a modified cash basis. *See Table 5 for further details.*

On April 24, 2020, Cook County received \$428.6 million from the U.S. Treasury pursuant to the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Under the CARES Act, units of local government with a population that exceeds 500,000 are eligible to receive funding. The Bureau of Finance is currently working with Elected Officials and Department Heads to track all expenditures related to the COVID-19 public health emergency.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Five As of April 30, 2020

REVENUES	2020 Budget	April 30, 2020	April 30, 2020	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 222,664,437	\$122,042,378	\$ 106,118,843	(13.05%)	(\$15,923,535)
Property Tax Levy Timing Differential			2,732,731		2,732,731
Property Tax - Tax Increment Financing Surplus	22,000,000	16,215,774	18,030,636	11.19%	1,814,862
Fees					
County Treasurer	40,000,000	13,730,670	17,555,000	27.85%	3,824,330
County Clerk	10,280,000	3,739,929	3,078,000	(17.70%)	(661,929)
Recorder of Deeds	40,400,000	16,833,333	18,329,000	8.89%	1,495,667
Building and Zoning	3,537,740	1,474,058	1,292,000	(12.35%)	(182,058)
Environment and Sustainability	4,795,000	945,000	1,056,000	11.75%	111,000
Liquor Licenses	425,000	177,083	63,468	(64.16%)	(113,615)
Clerk of Circuit Court	75,300,000	30,889,589	28,206,000	(8.69%)	(2,683,589)
Sheriff	16,315,197	6,797,999	4,727,000	(30.46%)	(2,070,999)
Public Guardian	3,200,000	1,333,333	957,000	(28.23%)	(376,333)
State's Attorney	1,000,000	416,667	238,000	(42.88%)	(178,667)
Public Administrator	1,300,000	541,667	1,032,000	90.52%	490,333
Fees and Licenses Board of Review	1,000,000	416,667	73,000	(82.48%)	(343,667)
County Assessor	49,000	20,417	6,478	(68.27%)	(13,939)
Highway Sale of Permits (Hauling & Construction)	1,200,000	500,000	717,000	43.40%	217,000
Medical Examiner	2,500,000	1,041,667	1,244,000	19.42%	202,333
Recorder Audit Revenues	25,000	10,417	0	(100.00%)	(10,417)
Supportive Services	8,918	3,716	1,135	(69.46%)	(2,581)
Contract Compliance M/WBE Cert	40,000	16,667	21,250	27.50%	4,583
Total Fee Revenue	201,375,855	78,888,878	78,596,331	(0.37%)	(292,547)
Non-Property Taxes					
Home Rule County Sales Tax	849,129,310	357,987,898	353,918,654	(1.14%)	(4,069,244)
County Use Tax	82,100,000	32,239,847	30,169,000	(6.42%)	(2,070,847)
Off Track Betting Commission	1,100,000	475,000	434,000	(8.63%)	(41,000)
Illinois Gaming-Casino Tax	9,000,000	3,653,152	3,499,000	(4.22%)	(154,152)
Retail Sale of Motor Vehicles Tax	2,900,000	1,106,173	1,094,000	(1.10%)	(12,173)
Retailer's Occupation Tax	3,101,000	1,292,083	1,292,000	(0.01%)	(83)
Wheel Tax	4,700,000	283,691	70,000	(75.33%)	(213,691)
State Income Tax	13,288,000	5,536,667	6,143,000	10.95%	606,333
Alcoholic Beverage Tax	37,300,000	14,919,703	15,016,000	0.65%	96,297
Gas / Diesel Fuel Tax	93,750,000	38,462,247	36,146,000	(6.02%)	(2,316,247)
Cigarette Tax	100,386,073	39,895,074	35,424,000	(11.21%)	(4,471,074)
Other Tobacco and Consumable Products Tax	7,000,000	2,714,334	2,708,000	(0.23%)	(6,334)
Firearm and Firearm Ammunition Tax	1,200,000	560,889	715,000	27.48%	154,111
Hotel Accommodations Tax	34,400,000	9,926,710	8,615,000	(13.21%)	(1,311,710)
Gambling Machine Tax	5,500,000	80,000	167,000	108.75%	87,000
Video Gaming	550,000	231,000	196,000	(15.15%)	(35,000)
Non Retailer Transactions Use Tax & State	16,750,000	6,435,278	5,556,000	(13.66%)	(879,278)
Amusement Tax	39,750,000	17,589,453	13,213,000	(24.88%)	(4,376,453)
Parking Lot & Garage Operations Tax	48,500,000	19,123,540	16,683,000	(12.76%)	(2,440,540)
Sports Wagering Tax	1,752,000	0	0	0.00%	0
Total Non-Property Taxes	1,352,156,383	552,512,739	531,058,654	(3.88%)	(21,454,085)
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	58,305,799	24,294,083	23,639,902	(2.69%)	(654,181)
Salaries of State's Attorney	204,171	85,071	85,071	0.00%	0
Salaries of Public Defender	132,569	55,235	54,690	(0.99%)	(545)
FPD Reimbursements for Services	1,887,130	786,304	468,215	(40.45%)	(318,089)
Total Intergovernmental Revenues	60,529,669	25,220,693	24,247,878	(3.86%)	(972,815)
Investment Income					
Investment Income	2,100,000	875,000	1,273,806	45.58%	398,806
Miscellaneous Revenue					
Cable TV Franchise	1,150,000	517,800	295,234	(42.98%)	(222,566)
Real Estate and Rental Income	8,089,204	3,370,500	3,020,072	(10.40%)	(350,428)
Other Reimbursements / Transfers	24,165,000	5,500,000	6,916,282	25.75%	1,416,282
Total Miscellaneous Revenue	33,404,204	9,388,300	10,231,588	8.98%	843,288
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	15,061,480	6,275,617	5,326,270	(15.13%)	(949,347)
Other Financing Sources - Fund Balance	10,000,000	4,166,667	4,166,667	0.00%	0
Total Other Financing Sources	25,061,480	10,442,283	9,492,937	(9.09%)	(949,347)
Grand Total Corporate / Public Safety	\$ 1,919,292,028	\$ 815,586,045	\$ 781,783,403	(4.14%)	\$ (33,802,642)
Note: County Sales Tax payment to Pension Fund Thru 4.30.2020 were \$125,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD General Fund Analysis of Expenses and Encumbrances
Thru Period 5 as of April 30, 2020

DEPT #	Control Officer	2020 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	OFFICE UNDER THE PRESIDENT	232,603,464	87,746,556	82,856,965	4,889,591	5.6%	3,737,068	86,594,033	1.3%
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,733,947	776,568	734,490	42,078	5.4%	11,542	746,032	3.9%
1081	FIRST DISTRICT	400,000	152,568	117,833	34,735	22.8%	22,179	140,012	8.2%
1082	SECOND DISTRICT	400,000	146,261	142,547	3,714	2.5%	3,646	146,193	0.0%
1083	THIRD DISTRICT	400,000	146,554	133,277	13,277	9.1%	-	133,277	9.1%
1084	FOURTH DISTRICT	400,000	140,509	145,999	(5,490)	-3.9%	1,636	147,635	-5.1%
1085	FIFTH DISTRICT	470,000	201,831	156,674	45,157	22.4%	476	157,150	22.1%
1086	SIXTH DISTRICT	400,000	144,610	139,080	5,530	3.8%	-	139,080	3.8%
1087	SEVENTH DISTRICT	400,000	155,728	145,687	10,041	6.4%	4,673	150,360	3.4%
1088	EIGHTH DISTRICT	400,000	145,411	126,607	18,804	12.9%	26	126,633	12.9%
1089	NINTH DISTRICT	400,000	154,230	139,594	14,636	9.5%	-	139,594	9.5%
1090	TENTH DISTRICT	400,000	148,649	130,822	17,827	12.0%	-	130,822	12.0%
1091	ELEVENTH DISTRICT	450,000	162,934	97,753	65,181	40.0%	-	97,753	40.0%
1092	TWELFTH DISTRICT	400,000	151,380	147,274	4,106	2.7%	2	147,276	2.7%
1093	THIRTEENTH DISTRICT	400,000	139,221	130,468	8,753	6.3%	175	130,643	6.2%
1094	FOURTEENTH DISTRICT	400,000	155,697	122,339	33,358	21.4%	59	122,398	21.4%
1095	FIFTEENTH DISTRICT	400,000	153,339	142,030	11,309	7.4%	192	142,222	7.3%
1096	SIXTEENTH DISTRICT	400,000	146,607	104,748	41,859	28.6%	121	104,869	28.5%
1097	SEVENTEENTH DISTRICT	400,000	147,953	142,618	5,335	3.6%	84	142,702	3.5%
	COOK COUNTY BOARD OF COMISSIONERS	8,653,948	3,370,050	2,999,840	370,210	11.0%	44,811	3,044,651	9.7%
1040	COUNTY ASSESSOR	26,858,958	10,177,818	8,954,826	1,222,992	12.0%	57,023	9,011,849	11.5%
1050	BOARD OF REVIEW	13,461,753	5,006,389	4,641,474	364,915	7.3%	22,425	4,663,899	6.8%
1060	COUNTY TREASURER	842,900	322,044	279,894	42,150	13.1%	9,904	289,798	10.0%
1110	COUNTY CLERK	12,780,711	4,871,061	4,631,806	239,255	4.9%	433	4,632,239	4.9%
1130	RECORDER OF DEEDS	7,196,335	2,768,312	2,429,122	339,190	12.3%	45,145	2,474,267	10.6%
1250	STATE'S ATTORNEY	130,512,642	48,081,993	46,302,426	1,779,567	3.7%	337,016	46,639,442	3.0%
	SHERIFF	598,238,440	222,589,004	221,998,938	590,066	0.3%	6,646,585	228,645,523	-2.7%
	CHIEF JUDGE	264,832,424	99,199,926	95,407,553	3,792,373	3.8%	294,448	95,702,001	3.5%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	100,206,819	38,817,392	36,937,663	1,879,729	4.8%	210,774	37,148,437	4.3%
1080	OFFICE OF INSPECTOR GENERAL	1,858,826	763,320	655,825	107,495	14.1%	112	655,937	14.1%
1390	PUBLIC ADMINISTRATOR	1,382,490	513,473	507,548	5,925	1.2%	42	507,590	1.1%
	FIXED CHARGES	519,862,321	187,397,017	173,505,153	13,891,864	7.4%	38,081,791	211,586,944	-12.9%
	TOTAL	\$ 1,919,292,031	\$ 711,624,355	\$ 682,109,033	\$ 29,515,322	4.1%	\$ 49,487,577	\$ 731,596,610	-2.8%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Five As of April 30, 2020

REVENUES	2020 Budget	April 30, 2020	April 30, 2020	Favorable (Unfavorable)	
		YTD Budgeted	Year to Date (1)	Variance	
		Revenues	Actuals Collections	%	\$
Property Taxes (See note below)	\$ 82,704,917	\$ 45,330,565	\$ 35,433,466	(21.83%)	(\$9,897,099)
Property Tax Levy Timing Differential			5,481,000		5,481,000
Stroger Hospital -					
Medicare	140,821,634	58,483,300	82,211,699	40.57%	23,728,399
Public Assistance (Medicaid)	243,051,360	102,829,420	105,648,034	2.74%	2,818,614
Private Payors and Carriers	140,821,634	58,483,300	21,779,461	(62.76%)	(36,703,839)
Stroger Hospital - Sub Total	524,694,628	219,796,020	209,639,194	(4.62%)	(10,156,826)
Provident Hospital -					
Medicare	9,917,016	4,118,542	3,612,260	(12.29%)	(506,282)
Public Assistance (Medicaid)	119,004,198	49,692,506	21,661,562	(56.41%)	(28,030,944)
Private Payors and Carriers	9,917,016	4,118,542	546,541	(86.73%)	(3,572,001)
Provident Hospital - Sub Total	138,838,230	57,929,590	25,820,363	(55.43%)	(32,109,227)
Patient Fees (Medicare, Medicaid, Private & 3rd)	663,532,858	277,725,610	235,459,557	(15.22%)	(42,266,053)
CCH - Medicaid BIPA IGT	132,300,000	0	262,500	0.00%	262,500
Federal State Medicaid Programming Funding - DSH	156,700,000	65,291,665	80,238,190	22.89%	14,946,525
Medicaid Expansion - Managed Care					
Medicare	24,919,757	10,385,000	0	(100.00%)	(10,385,000)
Public Assistance (Medicaid)	1,749,229,935	636,691,974	775,289,289	21.77%	138,597,315
Private Payors and Carriers	2,108,874	878,700	341,086	(61.18%)	(537,614)
Medicaid Expansion - Managed Care Sub Total	1,776,258,566	647,955,674	775,630,375	19.70%	127,674,701
CCH - Total Fees	2,728,791,424	990,972,949	1,091,590,622	10.15%	100,617,673
Federal Government	0	0	18,199,813	0.00%	18,199,813
Miscellaneous Revenues -					
Miscellaneous Fees - CCHHS	11,000,000	4,568,305	1,548,809	(66.10%)	(3,019,496)
Public Health	1,500,000	622,950	474,060	(23.90%)	(148,890)
Miscellaneous Revenues - Sub	12,500,000	5,191,255	2,022,869	(61.03%)	(3,168,386)
TOTALS	\$ 2,823,996,341	\$ 1,041,494,769	\$ 1,152,727,770	10.68%	\$ 111,233,001

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 5 as of April 30, 2020

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 81,149,384	\$ 30,691,250	\$ 29,236,493	\$ 1,454,757	4.7%	\$3,157,111	\$ 32,393,604	\$ (1,702,354)	-5.5%
4241	Health Services - JTDC	7,224,710	2,711,494	2,471,030	240,464	8.9%	111,651	2,582,681	128,813	4.8%
4890	Health System Administration	43,865,747	16,176,000	16,711,617	(535,617)	-3.3%	528,966	17,240,583	(1,064,583)	-6.6%
4891	Provident Hospital of Cook County	55,437,995	20,904,837	20,289,409	615,428	2.9%	3,362,158	23,651,567	(2,746,730)	-13.1%
4893	Ambulatory and Community Health Network of Cook County	82,824,868	31,788,219	29,863,552	1,924,667	6.1%	4,190,862	34,054,414	(2,266,195)	-7.1%
4894	Ruth M. Rothstein CORE Center	22,894,303	9,109,987	9,023,996	85,991	0.9%	481,647	9,505,643	(395,656)	-4.3%
4895	Department of Public Health	10,128,595	5,277,192	5,101,225	175,967	3.3%	279,078	5,380,303	(103,111)	-2.0%
4896	Managed Care	1,797,937,796	674,432,957	985,020,610	(310,587,653)	-46.1%	184,500,072	1,169,520,682	(495,087,725)	-73.4%
4897	John H. Stroger, Jr. Hospital of Cook County	659,276,331	249,350,351	281,747,671	(32,397,320)	-13.0%	24,215,685	305,963,356	(56,613,005)	-22.7%
4898	Oak Forest Health Center of Cook County	7,320,818	2,658,179	3,050,968	(392,789)	-14.8%	1,408,225	4,459,193	(1,801,014)	-67.8%
4899	Fixed Charges and Special Purpose Appropriations - Health	55,886,790	22,602,846	15,549,579	7,053,267	31.2%	-	15,549,579	7,053,267	31.2%
TOTAL		\$ 2,823,947,336	\$ 1,065,703,312	\$ 1,398,066,150	\$ (332,362,838)	-31.2%	\$ 222,235,455	\$ 1,620,301,605	\$ (554,598,293)	-52.0%

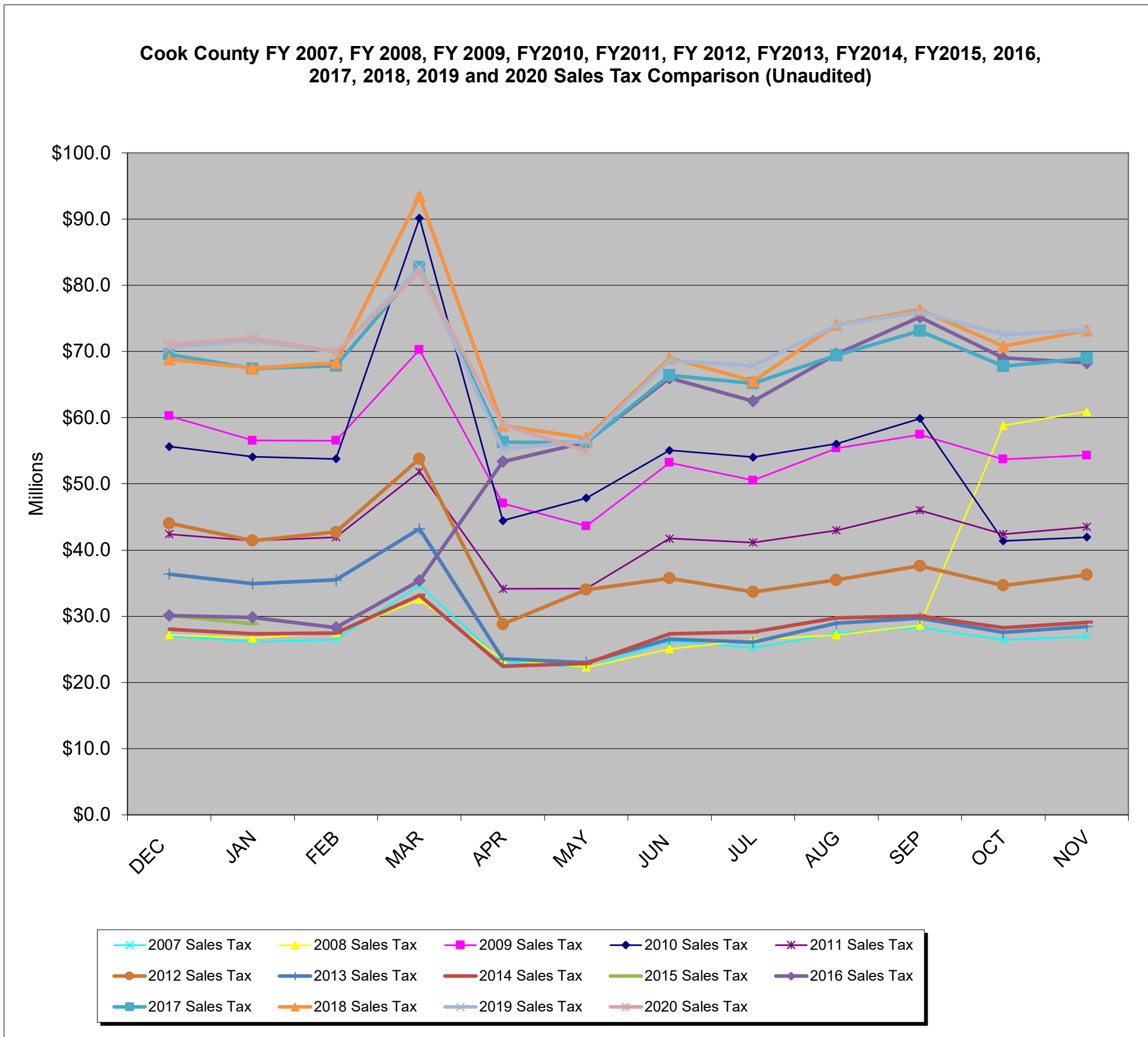
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Five month Period ended April 30, 2020

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures & Encumbrances</u>	<u>Revenues Over (Under) Expenditures & Encumbrances</u>	<u>4/30/2020 Net Change In Fund Balance</u>	<u>FY19 Projected Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
501	Motor Fuel Tax IL First	\$10,538,446	\$15,420,303	\$688,532	\$16,108,835	(\$5,570,389)	(\$5,570,389)	\$29,090,561	\$23,520,172
510	Animal Control	1,648,215	1,171,885	93,245	1,265,130	383,085	383,085	10,431,811	10,814,896
524&525	Election Division Fund	21,561,400	21,496,700	256,190	21,752,890	(191,490)	(191,490)	19,296,112	19,104,622
527	Recorder Document Storage System	2,107,210	867,317	3,841	871,158	1,236,052	1,236,052	337,499	1,573,551
528	Circuit Court Automation	3,292,071	3,392,118	221,885	3,614,003	(321,932)	(321,932)	(4,792,364)	(5,114,296)
529	Circuit Court Document Storage	3,103,932	2,806,380	269,473	3,075,853	28,079	28,079	(314,721)	(286,642)
530	Law Library	1,594,034	1,413,676	1,454	1,415,130	178,904	178,904	1,569,019	1,747,923
531	Circuit Court - Dispute Resolution	62,598	86	0	86	62,512	62,512	19,152	81,664
532	Adult Probation / Probation Service Fee	652,376	468,763	0	468,763	183,613	183,613	146,124	329,737
533	County Clerk Automation	429,661	466,010	11,527	477,537	(47,876)	(47,876)	517,892	470,016
534	Treasurer - Tax Sales Automation	4,316,024	3,846,989	238,215	4,085,204	230,820	230,820	15,163,522	15,394,342
535	Intergovernment Agreement/ ETSB	631,000	(44,382)	0	(44,382)	675,382	675,382	486,954	1,162,336
541	Social Service/ Probation & Court Services	299,017	597,354	24,797	622,151	(323,134)	(323,134)	57,387	(265,747)
544	Lead Poisoning Prevention Fund	24,942	484,291	600,419	1,084,710	(1,059,768)	(1,059,768)	5,880,735	4,820,967
545	Geographic Information Systems - GIS	3,000,776	1,099,639	2,174,625	3,274,264	(273,488)	(273,488)	11,791,466	11,517,978
561	State's Attorney Narcotics Forfeiture	730,000	777,598	0	777,598	(47,598)	(47,598)	1,560,668	1,513,070
564	Suburban CC TB Sanitarium District	372,815	143,418	7,194	150,612	222,203	222,203	4,162,972	4,385,175
567	Circuit Court Administrative Fund	471,652	221,167	29	221,196	250,456	250,456	(491,546)	(241,090)
570	Recorder Special Fund GIS Fee Fund	1,269,283	410,309	490	410,799	858,484	858,484	1,058,005	1,916,489
571	Recorder Rental Housing Support Fee	100,605	110,393	0	110,393	(9,788)	(9,788)	72,981	63,193
573	Sheriff Women's Justice Services	68,068	0	0	0	68,068	68,068	86,820	154,888
577	Sheriff Vehicle Purchase Fund	598	0	0	0	598	598	459,530	460,128
579	Assessor Special Fund	138,824	0	0	0	138,824	138,824	96,987	235,811
580	CCC Electronic Citation Fund	42,424	55,204	0	55,204	(12,780)	(12,780)	417,106	404,326
583	SAO Records Automation	8,363	85,942	0	85,942	(77,579)	(77,579)	194,345	116,766
584	PD Records Automation	7,451	28	0	28	7,423	7,423	167,056	174,479
585	Environmental Control Solid Waste Mgmt	182,522	90,081	0	90,081	92,441	92,441	1,778,416	1,870,857
586	Land Bank Authority	2,510,163	4,520,863	136,225	4,657,088	(2,146,925)	(2,146,925)	4,154,417	2,007,492
587	Section 108 Loan Program	0	819	0	819	(819)	(819)	8,824,225	8,823,406
588	Erroneous Homestead Exemption Recovery	676,949	509,942	782	510,724	166,225	166,225	670,727	836,952
	Township Roads	313,475	16,564	0	16,564	296,911	296,911	2,964,756	3,261,667
	Sheriff Pharmaceutical Disposal	31,836	720	0	720	31,116	31,116	127,975	159,091
	Sheriff Operations State Asset Forfeiture	5,655	331,868	171,629	503,497	(497,842)	(497,842)	985,843	488,001
	Sheriff Money Laundering State Asset Forfeiture	539	22,482	12,847	35,329	(34,790)	(34,790)	95,821	61,031
	Cable TV Peg Access Support Fund	0	0	0	0	0	0	42,145	42,145
	Cook County Assessor GIS Fee Fund	632,163	145,221	0	145,221	486,942	486,942	0	486,942
	COVID-19 Cares Act Fund	428,597,905	0	0	0	428,597,905	428,597,905	0	428,597,905
TOTAL		\$489,422,992	\$60,929,748	\$ 4,913,399	\$ 65,843,147	\$423,579,845	\$423,579,845	\$ 117,110,398	\$ 540,690,243

Table - 6

Cook County Sales Tax Revenue (1)



FY2020 YTD - MAY 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$415,777,684	\$408,865,874	(1.66%)	(\$6,911,810)
FY2019 YTD - NOVEMBER 2019			
Current YTD 2019 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$831,500,000	\$838,744,833	0.87%	\$7,244,833
FY2018 YTD - NOVEMBER 2018			
Current YTD 2018 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$779,200,000	\$842,649,448	8.14%	\$63,449,448
FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	Nov receipts	YTD
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	NOV	Collections
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220								\$408,865,874
Over/(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)								(\$6.9)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945		\$838,744,833
Over/(Under) Est. (in millions)	\$0.1	\$0.1	\$3.4	(\$0.5)	(\$1.8)	(\$1.0)	\$0.4	\$2.3	\$1.4	(\$0.5)	\$1.8	\$1.5		\$7.2
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741		\$842,649,448
Over/(Under) Est. (in millions)	\$0.3	\$1.5	\$2.3	\$14.5	\$4.6	\$3.0	\$5.8	\$3.7	\$7.3	\$6.4	\$6.3	\$7.7		\$63.4
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675		\$810,959,173
Over/(Under) Est. (in millions)	(\$2.3)	(\$3.1)	\$0.3	(\$0.9)	\$1.7	(\$0.7)	(\$0.8)	\$1.5	(\$1.5)	(\$3.2)	(\$2.4)	(\$0.6)		(\$12.0)
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674		\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768		\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638		\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128		\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248		\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787		\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627		\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478		\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668		\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390		\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

April 30, 2020

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	Total	% of
Enterprise Technology	\$ -	\$ -	\$ -	\$ 0.3	\$ 0.3	0%
Planning and Development	1.1	0.7	14.1	6.6	22.5	35%
Office of Economic Development	-	-	-	0.1	0.1	0%
Environment and Sustainability	-	-	0.5	0.2	0.7	1%
Office of the Sheriff	-	-	0.2	2.2	2.4	4%
State's Attorney	-	-	3.3	6.6	9.9	15%
Medical Examiner	-	-	-	0.1	0.1	0%
Public Defender	-	-	0.1	-	0.1	0%
Emergency Management & Regional Security	-	0.7	10.1	6.4	17.2	27%
Adult Probation Dept.	-	-	-	0.1	0.1	0%
Office of the Chief Judge	-	0.1	0.1	0.6	0.8	1%
Juvenile Probation	-	-	-	-	-	0%
Clerk of the Circuit Court	-	-	0.3	0.4	0.7	1%
Juvenile Temporary Detention Center	-	-	0.0	-	0.0	0%
Dept. of Transportation And Highways	-	-	0.1	2.8	2.9	4%
Land Bank Authority	-	-	0.2	-	0.2	0%
Dept. of Public Health	-	0.5	2.5	3.7	6.7	10%
Grand Total	\$ 1.1	\$ 2.0	\$ 31.5	\$ 30.1	\$ 64.7	\$ 1.0

By Funding Source	FY2017	FY2018	FY2019	FY2020	Total
Federal Direct - CCH	\$ -	\$ -	\$ 0.2	\$ 0.6	\$ 0.8
Federal Direct - CCP	1.1	0.7	14.9	8.7	25.4
Federal Pass Through - CCH	-	0.5	0.9	1.6	3.0
Federal Pass Through - CCP	-	0.7	11.7	11.4	23.8
Federal Pass Through - DOT	-	-	-	2.8	2.8
Federal Pass Through - DPH	-	-	0.2	0.5	0.7
Private/Other - CCH	-	-	0.2	0.3	0.5
Private/Other - CCP	-	0.1	0.1	0.3	0.5
State Direct - CCP	-	-	2.2	3.2	5.4
State Direct - DOT	-	-	0.1	-	0.1
State Direct - DPH	-	-	1.0	0.7	1.7
Grand Total	\$ 1.1	\$ 2.0	\$ 31.5	\$ 30.1	\$ 64.7

Notes to the April 2020 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. The next budgeted IGT BIPA Medicaid receipt payment is scheduled for August 2020 in the amount of **\$93.7 million**. Certain other fee revenues for April 2020 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the recent State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

Revenues collected by the Treasurer are presented as reported by the monthly “Cook County Treasurer–Analysis of Revenue” communication to the Office of the Comptroller.

Note: 1 The FY2020 budgeted Property Tax revenue is based on the FY2020 tax levy, which will not be collected until 2021; actual revenue received during 2020 is based on the FY2019 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2020 will be equal to the difference between the FY2020 and FY2019 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle.