

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Nine Month Period Ended August 31, 2021**



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

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



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September 30, 2021

The Honorable President and Members of the  
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Attached is an Analysis of Revenues and Expenses Report for the nine-month period ended August 31, 2021, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues
Table - 4	Health Fund Analysis of Expenses and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 6	Comparative Sales Tax Revenues 2007 thru 2020 and 2021
Table - 7	Grants Receivable Revenues 2017 thru 2021

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

Respectfully submitted,

Lawrence L. Wilson, CPA  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS  
Analysis of Year -to Date Revenues, Expenses and Encumbrances  
Thru Period 9 as of August 31, 2021

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>General Fund</b>								
Revenues	\$1,419.3	\$1,398.8	(\$20.5)	(1.4)		\$1,398.8	(\$20.5)	(1.4)
Expenses	\$1,403.8	\$1,267.7	\$136.1	9.7	\$23.3	\$1,291.0	\$112.8	8.0
Net Results	\$15.5	\$131.1	\$115.6		\$23.3	\$107.8	\$92.3	
<b>Health Fund</b>								
Revenues	\$2,836.3	\$2,804.5	(\$31.8)	(1.1)		\$2,804.5	(\$31.8)	(1.1)
Expenses	\$2,856.0	\$2,765.0	\$91.0	3.2	\$110.3	\$2,875.3	(\$19.3)	(0.7)
Net Results	(\$19.7)	\$39.5	\$59.2		\$110.3	(\$70.8)	(\$51.1)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of August 31, 2021, the General fund net results were positive \$131.1 million, \$115.6 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$92.3 million **favorable** to budget.

Revenues were \$20.5 million or 1.4% **unfavorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in August 2021, led by enforcement initiatives across number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sales Tax, Use Tax, Alcoholic Beverage Tax, Transactions Use & State and Other Reimbursements / Transfers, thereby offsetting reductions in Property Taxes, Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax, Amusement Tax, Parking Lot & Garage Operation Tax, Cannabis Tax, Sheriff fees and in other areas.

Expenditures of \$1.267 billion were \$136.1 million or 9.7% **favorable** to the year-to-date budget before factoring in encumbrances of \$23.3 million, which resulted in a positive variance of \$112.8 million or 8.0% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments for services and payments to be rendered over the course of the year.

Within the Health Fund, revenues were \$31.8 million or 1.1% **unfavorable** to budget. Expenditures of \$2.765 billion are \$91.0 million or 3.2% **favorable** to budget before factoring in encumbrances. When including encumbrances, net results were \$19.3 million or 0.7% **unfavorable** to budget. The large negative variance is due in large part to current CountyCare payments made through August.

## State Revenues Update

Through August 31, 2021, the State of Illinois owes the County \$128.7 million. That includes:

<b>General Fund</b>		<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total</u>
(\$ in millions)					
AOIC		\$ -	\$ -	\$ 6.6	\$ 6.6
Rent		-	-	0.7	0.7
CCP_State Direct grants		0.4	0.4	0.7	1.5
CCP_Federal pass - through grants		0.4	5.9	97.7	104.0
<b>Total - General Fund</b>		<b>0.8</b>	<b>6.3</b>	<b>105.7</b>	<b>112.8</b>
<b>Health Fund</b>		-	-	7.8	7.8
CCH_State Direct grants		0.1	-	5.1	5.2
CCH_Federal pass - through grants		0.2	0.5	2.2	2.9
<b>Total Health Fund</b>		<b>0.3</b>	<b>0.5</b>	<b>15.1</b>	<b>15.9</b>
<b>Total General &amp; Health Fund</b>		<b>\$ 1.1</b>	<b>\$ 6.8</b>	<b>\$ 120.8</b>	<b>\$ 128.7</b>

The FY2021 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through August 31, 2021, 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 August 31, 2021, the State AOIC past due amount was \$6.6 million.<sup>1</sup>

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.<sup>2</sup>

As of August 31, 2021, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$7.8 million.<sup>3</sup> CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

<sup>1</sup> In August and September 2021, the State AOIC reimbursed the County in the amount of \$16.9 million related to invoice vouchers for Juvenile Probation, Adult, Social Service, Pre-Trial and JTDC Probation Officers salaries for the months of January 2021 through June 2021 and partial July. The remaining amount owed for 2021 is \$6.6 million.

<sup>2</sup> In August and September 2021, the County received a total of \$44.3 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, DOTD, CCH, Public Health Grants, and others. As of August 31, 2021, the total grants past due amount owed to the County was \$156.0 million. *See Table – 7 (page 16) for detail.*

As of August 2021, the State owes the County \$106.9 million in Federal pass-through grant receivable including \$3.4 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

<sup>3</sup> In September 2021, CCH received a total of \$7.8 million in Medicaid Managed Care ACA capitation, Non-ACA PMPM and CountyCare directed payments.

## Property Tax Levy

**Property Tax Levy** –In November 2020, the Cook County Board of Commissioners waived for two months the 1.5% per month late fee on all tax year 2020 property taxes, and the late fees will be waived for 2 months for the second installment, due in October of 2021. The estimated impact of the delay is about negative \$92.5 million or 36.64% compared to last year collections through August.

			FY21 vs FY20 *	
	31-Aug-21	31-Aug-20	FY21 vs FY20 Over (Under)	% Change
General Fund	\$ 116,580,906	\$ 189,177,927	\$ (72,597,021)	
Health Fund	43,304,151	63,167,195	(19,863,044)	
Total	\$ 159,885,057	\$ 252,345,122	\$ (92,460,065)	-36.64%

## General Fund Revenues Fees

**Treasurer** – Total nine-month actual revenue of \$37.8 million was above budgeted revenue of \$28.0 million, resulting in a **favorable** variance of \$9.8 million or 34.94%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2020 through August 2021.

**County Clerk** – Total nine-month actual revenue of \$60.0 million was above budgeted revenue of \$36.3 million, resulting in a **favorable** variance of \$23.7 million or 65.11%. The positive variance is due to strong housing sales and prices continuing to have a positive trend. Homeowners are continuing to take advantage of historically low mortgage rates resulting in increased sales and home financings. Also, the revenue is attributable to the increase in fee amounts under the new Predictable Fee Ordinance.

	General Funds
Revenue Center	Favorable Variance (millions)
County Treasurer	\$ 9.8
County Clerk	23.7
Clerk of Circuit Court	5.1
County Sales Tax	18.6
County Use Tax	18.2
Alcoholic Beverage Tax	1.5
Non Retailer Transactions Use Tax & State	1.7
Other Reimbursements / Transfers	13.2
Total net favorable variances	\$ 91.8
	Unfavorable Variance (millions)
Gas / Diesel Fuel Tax	\$ (2.8)
Cigarette Tax	(0.8)
Hotel Accommodations Tax	(4.0)
Amusement Tax	(7.5)
Parking Lot & Garage Operations Tax	(8.4)
Cannabis Tax	(1.8)
Sheriff	(4.0)
Other revenue categories (net)	(83.0)
Net (unfavorable) variances	(112.3)
Total net favorable (unfavorable) variances	\$ (20.5)

**Clerk of the Circuit Court** – Total nine-month actual revenue of \$47.6 million was above budgeted revenue of \$42.5 million, resulting in a **favorable** variance of \$5.1 million or 11.88%. The favorable variance or increase in revenue is attributed to the larger than anticipated number of Cook County residents and other stakeholders utilizing the Clerk of Circuit Court’s (CCC) services throughout District 1 and the Suburban Districts. Based on this increased foot traffic within all the Districts, more Civil and Filings Fees are being processed, which historically has represented over 50% of revenue. Also, an increase in New Suits, which also contributed to the favorable variance in revenue and is a result to the increased foot traffic referenced above.

**Sheriff** – Total nine-month actual revenue of \$8.0 million was behind budgeted revenue of \$12.0 million, resulting in an **unfavorable** variance of \$4.0 million or 33.25%. The negative variance is due to the impact of the eviction moratorium on the Sheriff’s revenue activities. Although the eviction moratorium is set to expire in Illinois in October, it remains to be seen what impact this will have on the Sheriff’s revenue given the County’s expanded Emergency Rental Assistance programs.

### **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$599.7 million through August 31, 2021 was above budgeted revenue of \$581.1 million and resulted in a **favorable** variance of \$18.6 million or positive 3.20%. Online sales tax collections began in January 2021, and these revenues were first received in April 2021. The County experiences a 4-month lag between when revenue is collected from when the underlying transaction occurs. Therefore, August receipts represent underlying transactions that occurred in May of 2021. Sales tax revenue will likely end the year higher than budget as pent up demand, the relaxing of Covid -19 mitigation efforts, and stimulus checks are expected to have a favorable impact above and beyond what was anticipated in the original budget. **County Sales Tax contributions to Pension Fund through August 31, 2021 were \$252.0 million based on the IGA**<sup>4</sup>. *For more current data, see Table-6 (Page 15).*

**The County Use Tax** - Revenue of \$70.2 million through August 31, 2021 was above budgeted revenue of \$52.0 million and resulted in a **favorable** variance of \$18.2 million or 35.03%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments. Sales are expected to slow in the coming months, though, due to ongoing supply chain issues.

**The County Gas / Diesel Fuel Tax** - Revenue of \$62.3 million through August 31, 2021 was behind budgeted revenue of \$65.1 million and resulted in an **unfavorable** variance of \$2.8 million or 4.27. This negative variance is due to the impact of extended COVID-19 restrictions on travel and transportation earlier in the year but has since stabilized.

**The County Cigarette Tax** - Revenue of \$72.3 million through August 31, 2021 was behind budgeted revenue of \$73.1 million, and resulted in an **unfavorable** variance of \$0.8 million, or 1.12%. The negative variance is due to the timing of wholesaler stamp purchases.

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<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund from 2016 through August 31, 2021 was \$1.9 billion.

**The County Hotel Accommodations Tax** - Revenue of \$8.9 million through August 31, 2021 was behind budgeted revenue of \$12.9 million and resulted in an **unfavorable** variance of \$4.0 million or 31.24%. The negative variance is due to the impact of extended COVID-19 restrictions on travel and tourism to our region earlier in the year and a slower than anticipated recovery for the hospitality industry.

**The Alcoholic Beverage Tax** - Revenue of \$28.2 million through August 31, 2021 was above budgeted revenue of \$27.7 million and resulted in a **favorable** variance of \$1.5 million or 5.51%. The positive variance is due to stronger than anticipated sales.

**The County Amusement Tax** - Revenue of \$11.3 million through August 31, 2021 was behind budgeted revenue of \$18.8 million and resulted in an **unfavorable** variance of \$7.5 million or 39.86%. The negative variance is due to the impact of extended COVID-19 restrictions earlier in the year and a delay in sales for ticketed events.

**The Parking Lot & Garage Operation Tax** - Revenue of \$23.0 million through August 31, 2021 was behind budgeted revenue of \$31.4 million and resulted in an **unfavorable** variance of \$8.4 million or 26.87%. The negative variance is due to the impact of extended COVID-19 restrictions earlier in the year and lower than anticipated traffic at major airport and downtown lots.

**The Non-Retailer Transactions Use Tax & State-** Revenue of \$13.2 million through August 31, 2021 was above budgeted revenue of \$11.5 million and resulted in a **favorable** variance of \$1.7 million or 14.60%. The positive variance is due to stronger than anticipated vehicle sales resulting from COVID stimulus payments.

**The Cannabis Tax** –Revenue of \$7.9 million through August 31, 2021 was behind budgeted revenue of \$9.7 million and resulted in an **unfavorable** variance of \$1.8 million or 18.75%. This negative variance is due to a slower than anticipated roll out of retail licenses.<sup>5</sup>

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total nine-month actual revenue of \$28.1 million was above budgeted revenue of \$14.9 million and resulted in a **favorable** variance of \$13.2 million or 88.50%. The positive variance is primarily due to higher-than-expected CVS Caremark Rx rebates of \$11.1 million through 2<sup>nd</sup> quarter of 2021.

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

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<sup>5</sup> 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 \$1.267 billion were \$136.1 million or 9.7% favorable to budget before \$23.3 million in encumbrances. Combined expenditures and encumbrances of \$1.291 billion were \$112.8 million or 8.0% **favorable** to budget. Personnel expenses of \$824.3 million were less than the year-to-date budget by \$84.0 million. The favorable variance can be largely attributed to a \$41.7 million reimbursement of labor expenses provided to the Sheriff's and Medical Examiner's offices from the COVID-19 Relief Fund that occurred in January. Non-personnel expenditures of \$442.7 million were favorable to budget by \$52.8 million prior to encumbrances, and favorable by \$19.9 million after encumbrances.

### Conclusion:

In total, General Fund expenses were \$136.1 million or 9.7% 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 negative variance of \$31.8 million or 1.12% through August 31, 2021. The negative variance in the Health System is driven primarily by timing of property tax collections, state payments of Managed Care PMPM payments and higher-than-budgeted membership. The positive variance in patient fees of \$11.3 million relates to improved collections and higher reimbursement rates.

Expenditures of \$2.765 billion were \$91.0 million or 3.2 percent **favorable** to budget before \$110.3 million in encumbrances. The positive variance in Health Plan Services (CountyCare) is driven by appropriation adjustments of \$341.9 million to account for the higher membership and associated revenue.

### Health Fund - Revenue

**CCH Medicaid Expansion** – Total nine-month actual Medicaid Expansion revenue of \$1.981 billion

	<b>Health Enterprise Fund</b>
	<b>favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
Patient Fees	\$ 11.3
Federal State Medicaid Programming - DSH	22.2
Graduate Medical Education (GME) Revenue	1.6
Miscellaneous Revenue	2.1
Net <i>favorable</i> variances	37.2
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Medicaid Expansion - Managed Care	\$ (32.3)
Other revenue categories (net)	(36.7)
Net (unfavorable) variances	(69.0)
Total net favorable (unfavorable) variances	\$ (31.8)

was behind budgeted revenue of \$2.013 billion, resulting in an **unfavorable** variance of \$32.3 million or 1.60% due to timing of state payment adjustments and an appropriation revenue adjustment of \$341.9 million in August 2021. As of August 31, 2021, the Health System had past due capitation revenue from the State of Illinois, including Family Health Plans (FHP), Integrated Care Program of (ICP), and other program revenue of approximately \$7.8 million which was received on September 28, 2021.

**Patient Fee Revenue** - Total nine-month actual Patient Fee revenue of \$476.7 million was above budgeted revenue of \$465.4 million and resulted in a **favorable** variance of \$11.3 million or 2.42%. This report includes \$155.8 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

**Federal State Medicaid Programming Funding DSH Revenue** – Through August 31, 2021, Federal State Medicaid Programming Funding **DSH** actual revenue of \$156.8 million was above budgeted revenue of \$134.6 million and resulted in a **favorable** variance of \$22.2 million or 16.47%. 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 August 31, 2021, Graduate Medical Education (GME) actual revenue of \$56.8 million was above budgeted revenue of \$55.2 million and resulted in a **favorable** variance of \$1.6 million or 2.85%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

**Miscellaneous Revenue** – Total nine-month actual miscellaneous revenue of \$13.3 million was above budgeted revenue of \$11.2 million, resulting in a **favorable** variance of \$2.1 million or 18.51% primarily due to a Blue Cross Equity Quality Incentive Program payment of \$5.9 million.

### **Health Fund- Expenditures**

Expenditures of \$2.765 billion were \$91.0 million or 3.2 percent **favorable** to budget before \$110.3 million in encumbrances due to appropriation adjustment, primarily in Health Plan Services for claims related to higher-than-budgeted membership. Expenditures and encumbrances of \$2.875 billion were \$19.3 million or 0.7 percent unfavorable to 2021 budget as approved. The encumbrances (\$75.0 out of \$110.3 million) are current obligations entered by Health Plan Services for claims with most of the payments made in August and \$25.6 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 Nine as of August 31, 2021								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>Special Purpose Funds</b>								
Revenues	\$654.3	\$708.9	\$54.6	8.3		\$708.9	\$54.6	8.3
Expenses	\$511.5	\$244.5	\$267.0	52.2	\$1.8	\$246.3	\$265.2	51.8
Net Results	\$142.8	\$464.4	\$321.6		\$1.8	\$462.6	\$319.8	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of August 31, 2021, revenues were \$708.9 million, \$54.6 million above budgeted revenue of \$654.3 million, resulting in a **favorable** variance of 8.3% to budget primarily due to the US Treasury payment of \$102.9 million in Emergency Rental Assistance program and \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA). Total expenditures were \$246.3 million after encumbrances. Total expenditures related to CARES Act Fund were \$150.1 million through August 31, 2021. Through August 31, 2021, revenues have exceeded expenditures and encumbrances by \$462.6 million on a modified cash basis. *See Table 5 for further details.*

## CARES Act/ERA COVID-19 Programs

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. As of August 31, 2021, the County has spent or obligated 100% of its CARES Act allocation, with under \$18M remaining to be spent from its obligated funding.

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program. During May 2021, the County received \$30.1 million from the U.S. Treasury in partial distribution of its ERA 2 allocation. As of August 31, 2021, the County has spent or obligated \$61 million of its allocation.

## American Rescue Plan Act (ARPA)

On May 19, 2021, Cook County received \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill. On July 29, 2021 and September 23, 2021, the Cook County Board of Commissioners authorized the Bureau of Finance to allocate \$110 million of the County's ARPA distribution for use in FY21. The transfer and use of such allocation will be reflected in the future reports.

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

*See Table 5 for further details.*

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Thru Period Nine As of August 31, 2021**

REVENUES	2021 Budget	August 31, 2021	August 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	Variance \$
Property Taxes (See note below)	\$ 223,415,718	\$215,931,291	\$ 116,580,906	(46.01%)	(\$99,350,385)
Property Tax Levy Timing Differential			726,113		726,113
Property Tax - Tax Increment Financing Surplus	23,525,945	19,324,813	19,176,234	(0.77%)	(148,579)
<b>Fees</b>					
County Treasurer	35,000,000	28,041,860	37,839,000	34.94%	9,797,140
County Clerk	47,918,500	36,338,500	60,000,000	65.11%	23,661,500
Building and Zoning	3,620,100	2,715,075	3,170,000	16.76%	454,925
Environment and Sustainability	4,795,000	3,278,550	4,323,000	31.86%	1,044,450
Liquor Licenses	425,000	416,000	258,000	(37.98%)	(158,000)
Clerk of Circuit Court	64,000,000	42,512,500	47,564,000	11.88%	5,051,500
Sheriff	15,809,882	12,050,291	8,043,000	(33.25%)	(4,007,291)
Public Guardian	2,000,000	1,431,000	2,100,000	46.75%	669,000
Public Administrator	1,395,600	1,168,261	781,000	(33.15%)	(387,261)
Fees and Licenses Board of Review	400,000	300,000	80,000	(73.33%)	(220,000)
County Assessor	49,000	33,417	357	(98.93%)	(33,060)
Highway Sale of Permits (Hauling & Construction)	850,000	616,953	1,737,000	181.54%	1,120,047
Medical Examiner	3,925,000	3,000,623	3,031,000	1.01%	30,377
Contract Compliance M/WBE Cert	40,000	28,420	33,850	19.11%	5,430
<b>Total Fee Revenue</b>	<b>180,228,082</b>	<b>131,931,450</b>	<b>168,960,207</b>	<b>28.07%</b>	<b>37,028,757</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	830,214,301	581,111,033	599,692,756	3.20%	18,581,723
County Use Tax	70,100,000	51,994,040	70,206,000	35.03%	18,211,960
Off Track Betting Commission	1,000,000	750,000	829,000	10.53%	79,000
Illinois Gaming-Casino Tax	7,300,000	5,490,461	5,205,000	(5.20%)	(285,461)
Retail Sale of Motor Vehicles Tax	2,300,000	1,681,382	2,232,000	32.75%	550,618
Retailer's Occupation Tax	3,146,807	2,189,762	3,023,000	38.05%	833,238
Wheel Tax	4,800,000	4,668,586	2,649,000	(43.26%)	(2,019,586)
State Income Tax	12,623,600	9,814,489	13,982,000	42.46%	4,167,511
Alcoholic Beverage Tax	36,300,000	26,756,649	28,230,000	5.51%	1,473,351
Gas / Diesel Fuel Tax	87,000,000	65,108,360	62,330,000	(4.27%)	(2,778,360)
Cigarette Tax	96,500,000	73,120,373	72,301,000	(1.12%)	(819,373)
Other Tobacco and Consumable Products Tax	6,600,000	4,831,330	5,485,000	13.53%	653,670
Firearm and Firearm Ammunition Tax	1,200,000	921,818	1,283,000	39.18%	361,182
Hotel Accommodations Tax	19,500,000	12,887,477	8,861,000	(31.24%)	(4,026,477)
Gambling Machine Tax	3,500,000	2,440,000	2,652,000	8.69%	212,000
Video Gaming	550,000	410,000	431,000	5.12%	21,000
Non Retailer Transactions Use Tax & State	15,250,000	11,479,043	13,155,000	14.60%	1,675,957
Amusement Tax	24,265,000	18,846,306	11,335,000	(39.86%)	(7,511,306)
Parking Lot & Garage Operations Tax	43,000,000	31,434,554	22,989,000	(26.87%)	(8,445,554)
Sports Wagering Tax	3,575,000	2,681,250	3,725,000	38.93%	1,043,750
Cannabis Tax	13,905,067	9,708,493	7,888,000	(18.75%)	(1,820,493)
<b>Total Non-Property Taxes</b>	<b>1,282,629,775</b>	<b>918,325,406</b>	<b>938,483,756</b>	<b>2.20%</b>	<b>20,158,350</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	54,334,125	40,750,594	48,473,230	18.95%	7,722,636
Salaries of State's Attorney	204,164	153,126	158,521	3.52%	5,395
Salaries of Public Defender	133,833	99,423	97,153	(2.28%)	(2,270)
FPD Reimbursements for Services	1,887,130	1,415,348	1,342,965	(5.11%)	(72,383)
<b>Total Intergovernmental Revenues</b>	<b>56,559,252</b>	<b>42,418,490</b>	<b>50,071,869</b>	<b>18.04%</b>	<b>7,653,379</b>
<b>Investment Income</b>					
Investment Income	1,000,000	750,000	24,220	(96.77%)	(725,780)
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,175,000	829,300	694,917	(16.20%)	(134,383)
Real Estate and Rental Income	8,959,992	6,719,994	9,645,331	43.53%	2,925,337
Other Reimbursements / Transfers	27,889,548	14,900,000	28,086,976	88.50%	13,186,976
<b>Total Miscellaneous Revenue</b>	<b>38,024,540</b>	<b>22,449,294</b>	<b>38,427,224</b>	<b>71.17%</b>	<b>15,977,930</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	14,118,772	10,589,079	8,782,118	(17.06%)	(1,806,961)
Other Financing Sources - Fund Balance	76,825,582	57,619,187	57,619,187	0.00%	0
<b>Total Other Financing Sources</b>	<b>90,944,354</b>	<b>68,208,266</b>	<b>66,401,305</b>	<b>(2.65%)</b>	<b>(1,806,961)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,896,327,666</b>	<b>\$ 1,419,339,010</b>	<b>\$ 1,398,851,834</b>	<b>(1.44%)</b>	<b>\$ (20,487,177)</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 8.31.2021 were \$252,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD General Fund Analysis of Expenses and Encumbrances**  
**Thru Period 9 as of August 31, 2021**

DEPT #	Control Officer	2021 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	<b>OFFICE UNDER THE PRESIDENT</b>	<b>234,827,071</b>	<b>168,964,685</b>	<b>155,265,352</b>	<b>13,699,333</b>	<b>8.1%</b>	<b>1,430,063</b>	<b>156,695,415</b>	<b>7.3%</b>
1018	OFFICE OF THE COUNTY COMMISSIONER	1,721,838	-	-	-	-	(3,009)	1,141,276	11.7%
1081	FIRST DISTRICT	400,000	278,334	256,681	21,653	7.8%	515	257,196	7.6%
1082	SECOND DISTRICT	400,000	283,697	259,891	23,806	8.4%	-	259,891	8.4%
1083	THIRD DISTRICT	400,000	282,737	239,246	43,491	15.4%	-	239,246	15.4%
1084	FOURTH DISTRICT	400,000	286,723	276,448	10,275	3.6%	1,748	278,196	3.0%
1085	FIFTH DISTRICT	470,000	333,096	307,107	25,989	7.8%	74	307,181	7.8%
1086	SIXTH DISTRICT	400,000	283,653	248,797	34,856	12.3%	-	248,797	12.3%
1087	SEVENTH DISTRICT	400,000	284,060	244,171	39,889	14.0%	-	244,171	14.0%
1088	EIGHTH DISTRICT	400,000	283,750	285,092	(1,342)	-0.5%	-	285,092	-0.5%
1089	NINTH DISTRICT	400,000	283,723	269,880	13,843	4.9%	-	269,880	4.9%
1090	TENTH DISTRICT	400,000	282,731	248,230	34,501	12.2%	(467)	247,763	12.4%
1091	ELEVENTH DISTRICT	450,000	316,855	189,926	126,929	40.1%	-	189,926	40.1%
1092	TWELFTH DISTRICT	400,000	283,795	272,883	10,912	3.8%	-	272,883	3.8%
1093	THIRTEENTH DISTRICT	400,000	283,267	254,854	28,413	10.0%	2,762	257,616	9.1%
1094	FOURTEENTH DISTRICT	400,000	285,863	252,400	33,463	11.7%	59	252,459	11.7%
1095	FIFTEENTH DISTRICT	400,000	284,851	275,595	9,256	3.2%	153	275,748	3.2%
1096	SIXTEENTH DISTRICT	400,000	277,354	268,771	8,583	3.1%	1,250	270,021	2.6%
1097	SEVENTEENTH DISTRICT	400,000	286,457	241,848	44,609	15.6%	-	241,848	15.6%
	<b>COOK COUNTY BOARD OF COMISSIONERS</b>	<b>8,641,836</b>	<b>6,192,803</b>	<b>5,536,105</b>	<b>656,698</b>	<b>10.6%</b>	<b>3,085</b>	<b>5,539,190</b>	<b>10.6%</b>
1040	COUNTY ASSESSOR	27,969,719	20,178,428	17,886,787	2,291,641	11.4%	90,646	17,977,433	10.9%
1050	BOARD OF REVIEW	14,063,600	10,039,593	9,770,793	268,800	2.7%	55,660	9,826,453	2.1%
1060	COUNTY TREASURER	767,603	547,732	420,750	126,982	23.2%	792	421,542	23.0%
1110	COUNTY CLERK	18,783,552	13,642,635	11,060,588	2,582,047	18.9%	54,674	11,115,262	18.5%
1250	STATE'S ATTORNEY	133,571,049	94,942,249	88,037,531	6,904,718	7.3%	97,177	88,134,708	7.2%
	<b>SHERIFF</b>	<b>572,740,454</b>	<b>406,505,295</b>	<b>385,165,980</b>	<b>21,339,315</b>	<b>5.2%</b>	<b>2,838,293</b>	<b>388,004,273</b>	<b>4.6%</b>
	<b>CHIEF JUDGE</b>	<b>260,105,100</b>	<b>187,940,383</b>	<b>178,510,423</b>	<b>9,429,960</b>	<b>5.0%</b>	<b>107,757</b>	<b>178,618,180</b>	<b>5.0%</b>
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	99,356,779	71,593,933	64,439,066	7,154,867	10.0%	105,689	64,544,755	9.8%
1080	OFFICE OF INSPECTOR GENERAL	1,874,306	1,481,274	1,007,256	474,018	32.0%	561	1,007,817	32.0%
1390	PUBLIC ADMINISTRATOR	1,408,190	1,002,763	984,457	18,306	1.8%	-	984,457	1.8%
	<b>FIXED CHARGES</b>	<b>522,218,405</b>	<b>420,796,118</b>	<b>349,585,066</b>	<b>71,211,052</b>	<b>16.9%</b>	<b>18,499,499</b>	<b>368,084,565</b>	<b>12.5%</b>
	<b>TOTAL</b>	<b>\$ 1,896,327,664</b>	<b>\$ 1,403,827,890</b>	<b>\$ 1,267,670,154</b>	<b>\$ 136,157,736</b>	<b>9.7%</b>	<b>\$ 23,283,896</b>	<b>\$ 1,290,954,050</b>	<b>8.0%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Nine As of August 31, 2021**

REVENUES	2021 Budget	August 31, 2021	August 31, 2021	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
				%	\$
<b>Property Taxes (See note below)</b>	\$ 122,704,917	\$ 118,594,302	\$ 43,304,151	(63.49%)	(\$75,290,151)
Property Tax Levy Timing Differential			38,660,000		38,660,000
<b>Stroger Hospital -</b>					
Medicare	174,196,757	125,282,205	86,485,406	(30.97%)	(38,796,799)
Public Assistance (Medicaid)	378,659,433	272,331,642	326,120,516	19.75%	53,788,874
Private Payors and Carriers	63,983,981	46,017,242	53,309,345	15.85%	7,292,103
<b>Stroger Hospital - Sub Total</b>	<b>616,840,171</b>	<b>443,631,089</b>	<b>465,915,267</b>	<b>5.02%</b>	<b>22,284,178</b>
<b>Provident Hospital -</b>					
Medicare	13,839,021	9,953,017	6,220,211	(37.50%)	(3,732,806)
Public Assistance (Medicaid)	12,089,703	8,694,907	4,064,653	(53.25%)	(4,630,254)
Private Payors and Carriers	4,354,784	3,131,958	463,388	(85.20%)	(2,668,570)
<b>Provident Hospital - Sub Total</b>	<b>30,283,508</b>	<b>21,779,882</b>	<b>10,748,252</b>	<b>(50.65%)</b>	<b>(11,031,630)</b>
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>647,123,679</b>	<b>465,410,971</b>	<b>476,663,519</b>	<b>2.42%</b>	<b>11,252,548</b>
<b>CCH - Medicaid BIPA IGT</b>	<b>131,300,000</b>	<b>37,550,000</b>	<b>37,550,000</b>	<b>0.00%</b>	<b>0</b>
Federal State Medicaid Programming Funding - DSH	177,190,608	134,619,417	156,795,222	16.47%	22,175,805
<b>Medicaid Expansion - Managed Care</b>					
Medicare	34,821,901	23,768,786	172,531	(99.27%)	(23,596,255)
Public Assistance (Medicaid)	2,185,581,343	1,989,825,454	1,981,171,910	(0.43%)	(8,653,544)
Private Payors and Carriers	0	0	0	0.00%	0
<b>Medicaid Expansion - Managed Care Sub Total</b>	<b>2,220,403,244</b>	<b>2,013,594,240</b>	<b>1,981,344,441</b>	<b>(1.60%)</b>	<b>(32,249,799)</b>
<b>Net Patient Service Revenue - GME Graduate Medical Edu.</b>	<b>73,660,707</b>	<b>55,245,530</b>	<b>56,817,716</b>	<b>2.85%</b>	<b>1,572,186</b>
<b>CCH - Total Fees</b>	<b>3,249,678,238</b>	<b>2,706,420,158</b>	<b>2,709,170,898</b>	<b>0.10%</b>	<b>2,750,740</b>
<b>Miscellaneous Revenues -</b>					
Miscellaneous Fees - CCHHS	11,000,000	8,250,000	12,178,395	47.62%	3,928,395
Public Health	4,000,000	3,000,000	1,154,412	(61.52%)	(1,845,588)
<b>Miscellaneous Revenues - Sub</b>	<b>15,000,000</b>	<b>11,250,000</b>	<b>13,332,807</b>	<b>18.51%</b>	<b>2,082,807</b>
<b>TOTALS</b>	<b>\$ 3,387,383,155</b>	<b>\$ 2,836,264,460</b>	<b>\$ 2,804,467,856</b>	<b>(1.12%)</b>	<b>\$ (31,796,604)</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 9 as of August 31, 2021**

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	\$ 95,934,857	\$ 68,709,655	\$ 55,749,620	\$ 12,960,035	18.9%	\$3,796,147	\$ 59,545,767	\$ 9,163,888	13.3%
4241	Health Services - JTDC	8,353,739	5,959,851	4,233,569	1,726,282	29.0%	126,462	4,360,031	1,599,820	26.8%
4890	Health System Administration	50,349,966	35,973,100	31,286,421	4,686,679	13.0%	379,800	31,666,221	4,306,879	12.0%
4891	Provident Hospital of Cook County	62,104,400	44,663,338	42,463,661	2,199,677	4.9%	1,378,232	43,841,893	821,445	1.8%
4893	Ambulatory and Community Health Network of Cook County	83,368,398	60,420,633	56,352,189	4,068,444	6.7%	3,336,880	59,689,069	731,564	1.2%
4894	Ruth M. Rothstein CORE Center	24,715,520	18,157,810	16,697,591	1,460,219	8.0%	179,159	16,876,750	1,281,060	7.1%
4895	Department of Public Health	16,885,928	12,108,471	8,650,600	3,457,871	28.6%	577,371	9,227,971	2,880,500	23.8%
4896	Health Plan Services	2,167,073,499	1,971,250,704	1,971,823,687	(572,983)	0.0%	74,985,923	2,046,809,610	(75,558,906)	-3.8%
4897	John H. Stroger, Jr. Hospital of Cook County	764,858,146	553,570,121	548,856,857	4,713,264	0.9%	25,569,031	574,425,888	(20,855,767)	-3.8%
4899	Fixed Charges and Special Purpose Appropriations - Health	113,738,700	85,196,918	28,851,628	56,345,290	66.1%	-	28,851,628	56,345,290	66.1%
<b>TOTAL</b>		<b>\$ 3,387,383,154</b>	<b>\$ 2,856,010,600</b>	<b>\$ 2,764,965,823</b>	<b>\$ 91,044,777</b>	<b>3.2%</b>	<b>\$ 110,329,005</b>	<b>\$ 2,875,294,828</b>	<b>\$ (19,284,228)</b>	<b>-0.7%</b>

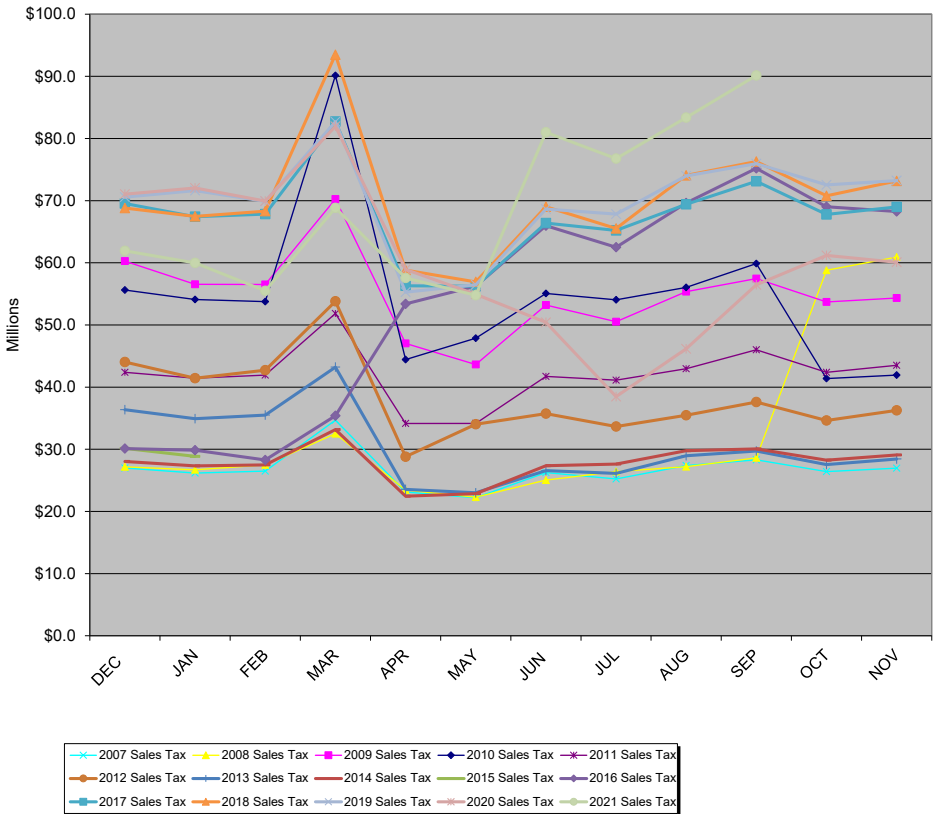
**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds  
Analysis of Revenues, Expenses and Encumbrances  
Nine month Period ended August 31, 2021

**SPECIAL PURPOSE FUNDS**

<b>Fund #</b>	<b>DEPARTMENT NAME</b>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	8/31/2021 Net Change In Fund Balance	FY2020 CAFR Fund Balance (Deficit) - Ending	Estimated Fund Balance (Deficit) - Ending
11856	Motor Fuel Tax IL First	\$38,251,243	\$29,762,682	\$431,123	\$30,193,805	\$8,057,438	\$8,057,438	\$15,444,398	\$23,501,836
11312	Animal Control	3,513,299	4,219,083	15,163	4,234,246	(720,947)	(720,947)	10,728,792	10,007,845
11306	Election Division Fund	10,500,000	17,290,363	453,864	17,744,227	(7,244,227)	(7,244,227)	(6,474,791)	(13,719,018)
11314	County Clerk Document Storage System	6,327,801	1,886,176	25,710	1,911,886	4,415,915	4,415,915	3,312,441	7,728,356
11320	Circuit Court Automation	5,396,924	7,153,003	134,818	7,287,821	(1,890,897)	(1,890,897)	(8,352,170)	(10,243,067)
11318	Circuit Court Document Storage	4,890,757	4,507,555	90,615	4,598,170	292,587	292,587	1,411,147	1,703,734
11310	Law Library	2,688,267	3,135,473	435	3,135,908	(447,641)	(447,641)	724,950	277,309
11322	Circuit Court - Dispute Resolution	99,654	130,002	0	130,002	(30,348)	(30,348)	(30,592)	(60,940)
11326	Adult Probation / Probation Service Fee	1,707,870	219,212	1,787	220,999	1,486,871	1,486,871	1,206,240	2,693,111
11316	County Clerk Automation	1,161,733	684,017	5,200	689,217	472,516	472,516	147,927	620,443
11854	Treasurer - Tax Sales Automation	5,751,499	6,988,741	165,690	7,154,431	(1,402,932)	(1,402,932)	17,256,293	15,853,361
11324	Intergovernment Agreement/ ETSB	1,552,988	1,188,495	0	1,188,495	364,493	364,493	(115,581)	248,912
11328	Social Service/ Probation & Court Services	1,157,171	277,997	17,576	295,573	861,598	861,598	1,223,610	2,085,208
11248	Lead Poisoning Prevention Fund	348	1,005,904	297,230	1,303,134	(1,302,786)	(1,302,786)	5,445,899	4,143,113
11249	Geographic Information Systems - GIS	9,215,581	2,925,122	1,061	2,926,183	6,289,398	6,289,398	17,544,645	23,834,043
11252	State's Attorney Narcotics Forfeiture	484,614	1,717,138	0	1,717,138	(1,232,524)	(1,232,524)	1,007,609	(224,915)
11255	Suburban CC TB Sanitarium District	85	3,717,792	7,194	3,724,986	(3,724,901)	(3,724,901)	1,139,560	(2,585,341)
11258	Circuit Court Administrative Fund	447,245	401,879	0	401,879	45,366	45,366	212,560	257,926
11259	County Clerk GIS Fee Fund	3,796,786	416,067	370	416,437	3,380,349	3,380,349	3,526,990	6,907,339
11260	County Clerk Rental Housing Support Fee	307,302	0	0	0	307,302	307,302	19,461	326,763
11262	Sheriff Women's Justice Services	43,361	0	0	0	43,361	43,361	263,208	306,569
11266	Sheriff Vehicle Purchase Fund	4,827	17,248	0	17,248	(12,421)	(12,421)	(263,247)	(275,668)
11268	Assessor Special Fund	379,503	0	0	0	379,503	379,503	97,915	477,418
11269	CCC Electronic Citation Fund	377,273	58,883	0	58,883	318,390	318,390	1,154,789	1,473,179
11271	SAO Records Automation	73,085	108,930	0	108,930	(35,845)	(35,845)	239,440	203,595
11272	PD Records Automation	69,251	1,132	0	1,132	68,119	68,119	59,463	127,582
11273	Environmental Control Solid Waste Mgmt	518,772	121,364	14,895	136,259	382,513	382,513	2,398,972	2,781,485
11274	Land Bank Authority	2,899,661	4,922,697	55,656	4,978,353	(2,078,692)	(2,078,692)	(13,444,212)	(15,522,904)
11275	Section 108 Loan Program	0	0	0	0	0	0	8,047,476	8,047,476
11276	Erroneous Homestead Exemption Recovery	760,628	615,573	0	615,573	145,055	145,055	347,552	492,607
11302	Township Roads	866,360	52,737	0	52,737	813,623	813,623	4,421,717	5,235,340
11277	Sheriff Pharmaceutical Disposal	57,305	22,029	0	22,029	35,276	35,276	215,069	250,345
11278	Sheriff Operations State Asset Forfeiture	8,314	77,495	7,912	85,407	(77,093)	(77,093)	756,898	679,805
11279	Sheriff Money Laundering State Asset Forfeiture	538	31,090	0	31,090	(30,552)	(30,552)	68,360	37,808
11281	Cable TV Peg Access Support Fund	173,411	0	0	0	173,411	173,411	31,626	205,037
11282	Cook County Assessor GIS Fee Fund	1,974,459	730,582	89,474	820,056	1,154,403	1,154,403	1,796,788	2,951,191
11284	COVID-19 Federal Programs	102,884,506	150,074,707	3,707	150,078,414	(47,193,908)	(47,193,908)	84,583,263	37,389,355
11285	Mortgage Foreclosure Mediation Program	287,355	0	0	0	287,355	287,355	21,450	308,805
11270	Medical Examiner Fees	59	45,895	159	46,054	(45,995)	(45,995)	872,006	826,011
11286	American Rescue Plan Act (ARPA) Fund	500,259,474	0	0	0	500,259,474	500,259,474	0	500,259,474
<b>TOTAL</b>		<b>\$708,889,309</b>	<b>\$244,507,063</b>	<b>\$ 1,819,639</b>	<b>\$ 246,326,702</b>	<b>\$462,562,607</b>	<b>\$462,562,607</b>	<b>\$ 157,047,921</b>	<b>\$ 619,610,528</b>



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 and 2021 Sales Tax Comparison (Unaudited)



FY2021 YTD - SEPTEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 667,667,402	\$689,838,880	3.32%	\$22,171,478
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$849,129,310	\$721,645,078	(15.01%)	(\$127,484,232)
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	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	
<b>2021</b>	\$61,922,898	\$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			\$689,838,880
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			\$22.2
<b>2020</b>	\$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)
<b>2019</b>	\$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
<b>2018</b>	\$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
<b>2017</b>	\$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)
<b>2016</b>	\$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
<b>2015</b>	\$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
<b>2014</b>	\$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
<b>2013</b>	\$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
<b>2012</b>	\$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
<b>2011</b>	\$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
<b>2010</b>	\$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
<b>2009</b>	\$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
<b>2008</b>	\$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
<b>2007</b>	\$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)

<b>2008/2009</b>	(\$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)

As of August 31st, 2021

Table -7

By Department	FY2017	FY2018	FY2019	FY2020	FY2021	Total	% of
Planning and Development	0.2	0.5	10	5.6	9.2	\$ 25.5	16.3%
Office of Economic Development	0	0	0	0	0.1	\$ 0.1	0.1%
County Clerk	-	-	-	-	0.2	\$ 0.2	0.1%
Environment and Sustainability	-	-	0.4	-	0.7	\$ 1.1	0.7%
Justice Advisory Council	-	-	-	-	0.1	\$ 0.1	0.1%
Office of the Sheriff	-	-	-	0.1	1.6	\$ 1.7	1.1%
State's Attorney	-	-	0.4	0.2	5.7	\$ 6.3	4.0%
Medical Examiner	-	-	-	-	-	\$ -	0.0%
Public Defender	-	-	-	-	0.1	\$ 0.1	0.1%
Emergency Management & Regional Security	-	-	0.2	5.5	85.5	\$ 91.2	58.5%
Adult Probation Dept.	-	-	-	-	-	\$ -	0.0%
Office of the Chief Judge	-	-	-	-	0.2	\$ 0.2	0.1%
Juvenile Probation	-	-	-	-	-	\$ -	0.0%
Clerk of the Circuit Court	-	-	-	-	0.1	\$ 0.1	0.1%
Juvenile Temporary Detention Center	-	-	-	0.3	-	\$ 0.3	0.2%
Dept. of Transportation And Highways	-	0.1	0.1	0.2	6.4	\$ 6.8	4.4%
Board of Election	-	-	-	-	-	\$ -	0.0%
Land Bank Authority	-	-	0.2	0.1	0.1	\$ 0.4	0.3%
Dept. of Public Health	0.4	(0.4)	0.5	11.5	9.9	\$ 21.9	14.0%
<b>Grand Total</b>	<b>\$ 0.6</b>	<b>\$ 0.2</b>	<b>\$ 11.8</b>	<b>\$ 23.5</b>	<b>\$ 119.9</b>	<b>\$ 156.0</b>	<b>100.0%</b>

By Funding Source	FY2017	FY2018	FY2019	FY2020	FY2021	Total
Federal Direct - CCH	\$ 0.4	\$ (0.4)	\$ 0.1	\$ 10.6	\$ 2.5	\$ 13.2
Federal Direct - CCP	0.2	0.5	10.5	5.7	11.5	\$ 28.4
Federal Pass Through - CCH	-	-	0.1	0.5	2.0	\$ 2.6
Federal Pass Through - CCP	-	-	0.4	5.7	91.3	\$ 97.4
Federal Pass Through - DOT	-	0.1	-	0.2	6.4	\$ 6.7
Federal Pass Through - DPH	-	-	0.1	-	0.2	\$ 0.3
Private/Other - CCH	-	-	-	0.3	0.3	\$ 0.6
Private/Other - CCP	-	-	-	-	0.1	\$ 0.1
Private/Other - DPH	-	-	-	-	-	\$ -
State Direct - CCH	-	-	-	-	4.2	\$ 4.2
State Direct - CCP	-	-	0.3	0.4	0.7	\$ 1.4
State Direct - DOT	-	-	0.1	-	-	\$ 0.1
State Direct - DPH	-	-	0.1	-	0.9	\$ 1.0
<b>Grand Total</b>	<b>\$ 0.6</b>	<b>\$ 0.2</b>	<b>\$ 11.7</b>	<b>\$ 23.4</b>	<b>\$ 120.1</b>	<b>\$ 156.0</b>

## Notes to the August 2021 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. The next budgeted IGT BIPA Medicaid receipt payment is scheduled for October 2021 in the amount of **\$93.7 million**. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million** was received on January 21, 2021 and is included in this report. Certain other fee revenues for August 2021 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 FY2021 budgeted Property Tax revenue is based on the FY2021 tax levy, which will not be collected until 2022; actual revenue received during 2021 is based on the FY2020 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2021 will be equal to the difference between the FY2021 and FY2020 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.