

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For the Five-Month Period Ended April 30, 2022



Bureau of Finance

Disclaimer for Financial Statements Report

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



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May 31, 2022

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

Attached is an Analysis of Revenues and Expenses Report for the five-month period ended April 30, 2022, for the Corporate, Public Safety, Health, Grants and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

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

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

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Executive Summary

THE COUNTY OF COOK, ILLINOIS
Analysis of Year-to-Date Revenues, Expenses and Encumbrances
Thru Period P05 as of April 30, 2022

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	Variance	YTD % Variance
General Fund								
Revenues	\$843.5	\$988.2	\$144.7	17.2		\$988.2	\$144.7	17.2
Expenses	\$780.4	\$766.4	\$14.0	1.8	\$37.2	\$803.6	(\$23.2)	(3.0)
Net Results	\$63.1	\$221.8	\$158.7		\$37.2	\$184.6	\$121.5	
Health Fund								
Revenues	\$1,666.2	\$2,041.0	\$374.8	22.5		\$2,041.0	\$374.8	22.5
Expenses	\$1,648.9	\$1,792.8	(\$143.9)	(8.7)	\$34.2	\$1,827.0	(\$178.1)	(10.8)
Net Results	\$17.3	\$248.2	\$230.9		\$34.2	\$214.0	\$196.7	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

Net Results

As of April 30, 2022, the General fund net results were positive \$221.8 million, \$158.7 million **favorable** to the year-to-date budget prior to encumbrances. When including encumbrances net results were \$121.5 million **favorable** to budget.

Revenues were \$144.7 million or 17.2% **favorable** to budget, with Sales tax receipts higher than forecasted. There was an improvement across some revenue categories versus budget in April 2022, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, County Clerk, Clerk of Circuit Court, Sheriff fees, Sales Tax, Use Tax, Hotel Accommodations Tax, and Parking Lot & Garage Operation Tax, Other Reimbursements / Transfers thereby offsetting reductions in Gas / Diesel Fuel Tax, Cigarette Tax, Non Retailer Transactions Use Tax & State, Cannabis Tax, and in other areas.

Expenditures of \$766.4 million were \$14.0 million or 1.8% **favorable** to the year-to-date budget before factoring in encumbrances of \$37.2 million, which resulted in a negative variance of \$23.2 million or 3.0% against budget. However, most of the encumbrance amount does not reflect present obligations. Rather, the encumbrances represent blanket purchase orders entered by departments at the beginning of the year with payments for services to be rendered over the course of the year.

Within the Health Fund, revenues were \$374.8 million or 22.5% **favorable** to budget. Expenditures of \$1.793 billion are \$143.9 million or 8.7% **unfavorable** to budget before factoring in encumbrances of \$34.2 million. When including encumbrances, net results were \$178.1 million or 10.8% **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, 2022, the State of Illinois owes the County \$206.0 million. That includes:

General Fund	FY 2019	FY 2020	FY 2021	FY 2022	Total	Average days receivable outstanding
(\$ in millions)						
AOIC	\$ -	\$ -	\$ 1.0	\$ 20.8	\$ 21.8	AOIC vouchers average - 45-60 days
Rent	-	-	0.1	1.0	1.1	State Rent average - 30-45 days
CCP_State Direct grants	0.4	0.5	0.5	1.7	3.1	Estimated average days over - 90 days
CCP_Federal pass - through grants	0.5	0.6	113.8	29.8	144.7	Estimated average days over - 90 days
Total - General Fund	0.9	1.1	115.4	53.3	170.7	
Health Fund	-	-	-	22.2	22.2	State Medicaid average - 30-45 days
CCH_State Direct grants	0.1	-	0.4	0.4	0.9	Estimated average days over - 90 days
CCH_Federal pass - through grants	0.2	0.5	4.5	7.0	12.2	Estimated average days over - 90 days
Total Health Fund	0.3	0.5	4.9	29.6	35.3	
Total General & Health Fund	\$ 1.2	\$ 1.6	\$ 120.3	\$ 82.9	\$ 206.0	

The FY2022 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through April 30, 2022, which is used to pay the salaries of probation officers and administrative staff working in adult, social service, juvenile and JTDC probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of April 30, 2022, the State AOIC past due amount was \$21.8 million.¹

The federal pass-through grants amount reflects funding to be received from the State, including the Illinois Emergency Management Agency (IEMA) for costs incurred by the County under its grant program.²

As of April 30, 2022, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$22.2 million.³ CCH will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

¹ In May 2022, the State AOIC reimbursed the County in the amount of \$2.8 million related to invoice vouchers for Juvenile Probation Officers salaries and grants-in-aid for the months of December 2021 through February 2022. The remaining amount owed for 2021 and 2022 is \$21.8 million.

² In April 2022 and May 2022, the County received a total of \$36.0 million related to Federal pass – through grants. Most of the revenues received was for the Department of Emergency Management & Regional Security, FEMA Public Assistance, State’s Attorney Office, Sheriff, OCJ, DOTH, P&D, CCH, Public Health Grants, and others. As of April 30, 2022, the total grants past due amount owed to the County was \$185.4 million. *See Table – 8 (page 17) for detail.*

As of April 2022, the State owes the County \$156.9 million in Federal pass-through grant receivable including \$13.8 million from IEMA related to costs incurred by the County agencies for activities performed to mitigate the impact of COVID-19.

³ As of April 30, 2022, the State owed CCH a total of \$22.2 million in Medicaid Managed Care ACA capitation and PMPM payments.

Property Tax Levy

Property Tax Levy – Total five-month property tax levy revenue of \$218.5 million was ahead of prior year property tax revenue of \$140.8 million, resulting in a **favorable** variance of \$77.7 million or 55.14% based on current collections through April 30, 2022.

			FY2022 vs FY2021	
	30-Apr-22	30-Apr-21	FY22 vs FY21 Over (Under)	% Change
General Fund	\$ 141,038,800	\$ 102,692,133	\$ 38,346,667	
Health Fund	77,456,630	38,145,145	39,311,485	
Total	\$ 218,495,430	\$ 140,837,278	\$ 77,658,152	55.14%

General Fund Revenues Fees

Treasurer – Total five-month actual revenue of \$68.5 million was above budgeted revenue of \$12.7 million, resulting in a **favorable** variance of \$55.8 million or 439.93%. The increased revenue is attributable to a higher than anticipated volume of late payments during the months of December 2021 through April 2022.

County Clerk – Total five-month actual revenue of \$29.8 million was above budgeted revenue of \$23.5 million, resulting in a **favorable** variance of \$6.3 million or 26.84%. 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.

Clerk of the Circuit Court – Total five-month actual revenue of \$27.8

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 55.8
County Clerk	6.3
Clerk of Circuit Court	1.1
Sheriff	0.5
County Sales Tax	34.8
County Use Tax	4.7
Alcoholic Beverage Tax	0.5
Hotel Accommodations Tax	1.4
Amusement Tax	0.7
Parking Lot & Garage Operations Tax	3.7
Other Reimbursements / Transfers	23.9
Other revenue categories (net)	15.1
Total net favorable variances	\$ 148.5
	Unfavorable Variance
	(millions)
Gas / Diesel Fuel Tax	\$ (1.6)
Cigarette Tax	(0.5)
Non Retailer Transactions Use Tax & State	(1.0)
Cannabis Tax	(0.7)
Net (unfavorable) variances	(3.8)
Total net favorable (unfavorable) variances	\$ 144.7

million was above budgeted revenue of \$26.7 million, resulting in a **favorable** variance of \$1.1 million or 1.61% and is based on current collections.

Sheriff – Total five-month actual revenue of \$5.0 million was above budgeted revenue of \$4.5 million, resulting in a **favorable** variance of \$0.5 million or 10.66%. The positive variance is due to an increase in evictions, mostly in the City of Chicago, as a result of lifting of the eviction moratorium.

Home Rule Taxes

The County Sales Tax - Revenue of \$435.3 million through April 30, 2022 was above budgeted revenue of \$400.5 million and resulted in a **favorable** variance of \$34.8 million or positive 8.68%. The County experiences a 4-month lag between when revenue is distributed to us by the State from when the underlying transaction occurs. Therefore, April receipts represent underlying transactions that occurred in January of 2022. Sales tax revenue is higher than budget year-to-date as pent-up demand, the relaxing of Covid -19 mitigation efforts, and inflation are expected to have a favorable impact.

County Sales Tax contributions to Pension Fund through April 30, 2022 were \$130.0 million based on the IGA ⁴. *For more current data, see Table-6 and Table 7 (Pages 15 and 16).*

The County Use Tax - Revenue of \$36.9 million through April 30, 2022 was above budgeted revenue of \$32.2 million and resulted in a **favorable** variance of \$4.7 million or 14.67%. The positive variance is due to significantly higher vehicle prices due to ongoing supply chain issues limiting inventory. We expect sales to slow and prices to relax in the coming months.

The County Gas / Diesel Fuel Tax - Revenue of \$36.2 million through April 30, 2022 was behind budgeted revenue of \$37.8 million and resulted in an **unfavorable** variance of \$1.6 million or 4.28%. This negative variance is due to reduction in travel earlier this year due to the COVID-19 surge along with a significant increase in prices.

The County Cigarette Tax - Revenue of \$35.2 million through April 30, 2022 was behind budgeted revenue of \$35.7 million, and resulted in an **unfavorable** variance of \$0.5 million, or 1.49%. The slight negative variance is due to the timing of wholesaler stamp purchases.

The County Hotel Accommodations Tax - Revenue of \$7.6 million through April 30, 2022 was above budgeted revenue of \$6.2 million and resulted in a **favorable** variance of \$1.4 million or 21.80%. The positive variance is due to a minor increase in bookings prior to the most recent COVID-19 surge and a quick rebound in bookings since.

The Alcoholic Beverage Tax - Revenue of \$15.4 million through April 30, 2022 was above budgeted revenue of \$14.9 million and resulted in a **favorable** variance of \$0.5 million or 3.30%. The slight positive variance is due to the timing of wholesale deliveries.

⁴ Total contributions by the County of Sales Tax to the Pension Fund from 2016 through April 30, 2022 was \$2.1 billion.

The County Amusement Tax - Revenue of \$16.8 million through April 30, 2022 was above budgeted revenue of \$16.1 million and resulted in a **favorable** variance of \$0.7 million or 4.54%. The positive variance is due to the increased availability of events and a modified sales cycle for event ticketing.

The Parking Lot & Garage Operation Tax - Revenue of \$18.7 million through April 30, 2022 was above budgeted revenue of \$15.0 million and resulted in a **favorable** variance of \$3.7 million or 24.92%. The positive variance is due to compliance initiatives.

The Non-Retailer Transactions Use Tax & State- Revenue of \$5.2 million through April 30, 2022 was behind budgeted revenue of \$6.2 million and resulted in an **unfavorable** variance of \$1.0 million or 16.25%. The negative variance is due to a sharp reduction in private party sales because of the COVID-19 surge in the first two months of the fiscal year.

The Cannabis Tax –Revenue of \$5.4 million through April 30, 2022 was behind budgeted revenue of \$6.1 million and resulted in an **unfavorable** variance of \$0.7 million or 10.94%. This negative variance is due to a slower than anticipated roll out of retail licenses.⁵

Miscellaneous Revenues

Other Reimbursements / Transfers – Total five-month actual revenue of \$34.3 million was above budgeted revenue of \$10.4 million and resulted in a **favorable** variance of \$23.9 million or 230.21%. The positive variance is primarily due to higher-than-expected CVS Caremark **Rx** rebates of \$6.4 million through 1st quarter of 2022 and other revenues collected through April 30, 2022.

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

⁵ Beginning on January 1, 2020, the State of Illinois introduced the Cannabis Regulation and Tax Act, which controlled legalization of Cannabis among adult users. The Cannabis Retailers' Occupation Act, which allows County and municipal governments to tax the sales of cannabis, went into effect July 1, 2020.

General Fund Expenditures

Expenses of \$766.4 million were \$14.0 million or 1.8% **favorable** to budget before \$37.2 million in encumbrances. Combined expenditures and encumbrances of \$803.6 million were \$23.2 million or 3.0% **unfavorable** to budget. Non-personnel expenditures of \$248.3 million were favorable to budget by \$2.4 million prior to encumbrances, and unfavorable by \$34.8 million after encumbrances. The unfavorable variance after encumbrances can be largely attributed to the early creation of purchase orders for expenses that will occur later in the year. All offices were generally in line or favorable compared to budget except for the Sheriff's Offices which were unfavorable by \$16.6 million (6.8%). This variance is largely due to overtime within the Department of Corrections.

Conclusion:

In total, General Fund expenses were \$14.0 million or 1.8% **favorable** to budget prior to factoring in encumbrances.

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

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

Health Fund - Executive Summary

CCH – The Health System revenue has a positive variance of \$374.8 million or 22.5% through April 30, 2022. The positive variance in the Health System is driven primarily by the positive variance in patient fees of \$168.9 million which relates to payor mix changes affecting reimbursement rates and by the timing of Managed Care PMPM payments by the state.

Expenditures of \$1.793 billion were \$143.9 million or 8.7% **unfavorable** to budget before \$34.2 million in encumbrances. The negative variance in Health Plan Services (CountyCare) is driven by claim payments as CountyCare continues to accelerate payment timing to providers and is mostly offset by additional revenue received.

Health Fund - Revenue

CCH Medicaid Expansion – Total five-month actual Medicaid Expansion revenue of \$1.307 billion was above budgeted revenue of \$1.158 billion, resulting in a **favorable** variance of \$149.1 million or 12.88% due to timing of state payment adjustments, to account for the higher membership through April 2022. As of April 30, 2022, the Health System had past due capitation revenue from the State of Illinois,

including Family Health Plans (FHP), Integrated Care Program of (ICP), and other program revenue of approximately \$22.2 million.

Patient Fee Revenue - Total five-month actual Patient Fee revenue of \$451.0 million was above budgeted revenue of \$282.1 million and resulted in a **favorable** variance of \$168.9 million or 59.89%, primarily due to timing issues and payor mix changes affecting reimbursement rates. This report includes \$241.2 million YTD payment through April 30, 2022 from CountyCare to CCH for Domestic Claims care provided by CCH.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 168.9
Medicaid Expansion - Managed Care	149.1
CCHHS - Medicaid BIPA IGT	1.8
Federal State Medicaid Programming - DSH	48.8
Graduate Medical Education (GME) Revenue	0.4
Other revenue categories (net)	11.7
Net <i>favorable</i> variances	380.7
	Unfavorable Variance
	(millions)
Miscellaneous Revenue	\$ (5.9)
Net (unfavorable) variances	(5.9)
Total net favorable (unfavorable) variances	\$ 374.8

CCHHS - Medicaid BIPA IGT - Through April 30, 2022 actual revenue of \$37.6 million in Medicaid BIPA revenue was above budgeted revenue of \$35.8 million and resulted in a **favorable** variance of \$1.8 million or 4.96%. The next BIPA payment will be received in November 2022, prior to the end of the fiscal year.

Federal State Medicaid Programming Funding DSH Revenue – Through April 30, 2022, Federal State Medicaid Programming Funding **DSH** actual revenue of \$125.8 million was above budgeted revenue of \$77.0 million and resulted in a **favorable** variance of \$48.8 million or 63.36%. 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 April 30, 2022, Graduate Medical Education (GME) actual revenue of \$30.9 million was above budgeted revenue of \$30.5 million and resulted in a **favorable** variance of \$0.4 million or 1.29%. The positive variance in GME revenue was due to a retro payment from an underpayment made last year.

Miscellaneous Revenue – Total five-month actual miscellaneous revenue of \$1.8 million was behind budgeted revenue of \$7.7 million, resulting in an **unfavorable** variance of \$5.9 million or 76.61% primarily due to a drop in Department of Public Health revenue collections of \$0.5 million, including inspection fees, cafeteria, retail food store, others, and various grant reimbursement. The miscellaneous fees collected at Stroger were down \$5.4 million based on current collections.

Health Fund- Expenditures

Expenditures of \$1.793 billion were \$143.9 million or 8.7 percent **unfavorable** to budget before \$34.2 million in encumbrances primarily in Stroger Hospital and Health Plan Services for claims related to

higher-than-budgeted membership. Expenditures and encumbrances of \$1.827 billion were \$178.1 million or 10.8 percent **unfavorable** to 2022 budget as approved. Most of the encumbrances (\$4.0 million out of \$34.2 million) are current obligations entered by Health Plan Services for claims with most of the payments made in April and \$24.4 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 Five as of April 30, 2022								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<u>Special Purpose Funds</u>								
Revenues	\$99.1	\$110.9	\$11.8	11.9		\$110.9	\$11.8	11.9
Expenses	\$308.4	\$118.1	\$190.3	61.7	\$2.3	\$120.4	\$188.0	61.0
Net Results	(\$209.3)	(\$7.2)	\$202.1		\$2.3	(\$9.5)	\$199.8	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of April 30, 2022, revenues were \$110.9 million, \$11.8 million above budgeted revenue of \$99.1 million, resulting in a **favorable** variance of 11.9% to budget. Revenues collected thru April 2022 are primarily due to the US Treasury payment of \$45.1 million in Emergency Rental Assistance (ERA) program. Total expenditures were \$120.4 million after encumbrances. Total expenditures related to the COVID-19 Federal Programs Fund were \$42.5 million and are related to ERA distributions through April 30, 2022. Through April 30, 2022, expenditures and encumbrances have exceeded revenues by \$9.5 million on a modified cash basis. *See Table 5 for further details.*

ERA COVID-19 Programs

On January 19, 2021, Cook County received \$72.8 million from the U.S. Treasury under the Emergency Rental Assistance 1 (ERA) Program and \$75.2 million over the course of 2021 from the U.S Treasury under the ERA 2 Program. As of April 30, 2022, the County has spent \$125.9 million of its allocation, which is 100% of the ERA 1 and 92% of its ERA 2 allocation, for direct program expenses.

American Rescue Plan Act (ARPA)

On May 19, 2021, Cook County received \$500.1 million from the U.S. Treasury pursuant to the American Rescue Plan Act (ARPA) program established under the recent stimulus bill. During the December 16, 2021 and March 17, 2022 meetings of the Cook County Board of Commissioners, the Board authorized up to \$420 million in ARPA allocations to fund near-term and long-term initiatives. As of April 30, 2022, \$46.1 million of the FY21 and FY22 appropriated funding has been spent or obligated.

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

See Table 5 for further details.

THE COUNTY OF COOK, ILLINOIS
General Fund Analysis of Revenues
Thru Period Five As of April 30, 2022

REVENUES	2022 Budget	April 30, 2022	April 30, 2022	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance %	\$
Property Taxes (See note below)	\$ 190,155,325	\$ 104,224,134	\$ 141,038,800	35.32%	\$ 36,814,666
Property Tax Levy Timing Differential			(18,230,021)		(18,230,021)
Property Tax - Tax Increment Financing Surplus	23,525,945	17,341,519	10,514,812	(39.37%)	(6,826,707)
Fees					
County Treasurer	35,000,000	12,692,858	68,532,461	439.93%	55,839,603
County Clerk	58,526,464	23,515,000	29,825,572	26.84%	6,310,572
Building and Zoning	3,620,100	1,508,375	1,716,732	13.81%	208,357
Environment and Sustainability	4,795,000	901,050	1,485,032	64.81%	583,982
Liquor Licenses	425,000	315,500	278,685	(11.67%)	(36,815)
Clerk of Circuit Court	71,425,000	26,725,000	27,842,527	4.18%	1,117,527
Sheriff	10,886,839	4,500,000	4,979,646	10.66%	479,646
Public Guardian	2,796,000	1,155,000	1,124,709	(2.62%)	(30,291)
Public Administrator	1,400,000	568,000	430,068	(24.28%)	(137,932)
Fees and Licenses Board of Review	350,000	50,000	0	0.00%	(50,000)
County Assessor	50	18	302	1577.78%	284
Highway Sale of Permits (Hauling & Construction)	1,545,000	740,000	849,966	14.86%	109,966
Medical Examiner	3,430,100	1,400,000	1,906,608	36.19%	506,608
Contract Compliance M/WBE Cert	42,000	11,998	19,000	58.36%	7,002
Total Fee Revenue	194,241,553	74,082,799	138,991,308	87.62%	64,908,509
Non-Property Taxes					
Home Rule County Sales Tax	968,307,676	400,521,230	435,280,003	8.68%	34,758,773
County Use Tax	82,000,000	32,203,298	36,926,582	14.67%	4,723,284
Off Track Betting Commission	960,000	405,000	231,681	(42.79%)	(173,319)
Illinois Gaming-Casino Tax	11,000,000	4,464,965	4,177,398	(6.44%)	(287,567)
Retail Sale of Motor Vehicles Tax	2,750,000	1,049,271	987,636	(5.87%)	(61,635)
Retailer's Occupation Tax	3,560,270	1,555,000	1,946,991	25.21%	391,991
Wheel Tax	4,500,000	269,906	313,058	15.99%	43,152
State Income Tax	17,000,000	7,445,000	8,276,423	11.17%	831,423
Alcoholic Beverage Tax	37,300,000	14,919,703	15,412,079	3.30%	492,376
Gas / Diesel Fuel Tax	92,250,000	37,846,889	36,228,073	(4.28%)	(1,618,816)
Cigarette Tax	90,000,000	35,680,246	35,148,833	(1.49%)	(531,413)
Other Tobacco and Consumable Products Tax	6,300,000	2,443,806	3,590,350	46.92%	1,146,544
Hotel Accommodations Tax	21,500,000	6,234,072	7,593,104	21.80%	1,359,032
Gambling Machine Tax	3,500,000	80,000	493,600	517.00%	413,600
Video Gaming	750,000	322,000	369,819	14.85%	47,819
Non Retailer Transactions Use Tax & State	16,250,000	6,248,269	5,232,963	(16.25%)	(1,015,306)
Amusement Tax	36,250,000	16,052,616	16,781,523	4.54%	728,907
Parking Lot & Garage Operations Tax	38,000,000	14,977,065	18,709,055	24.92%	3,731,990
Sports Wagering Tax	5,000,000	1,800,000	2,954,999	64.17%	1,154,999
Cannabis Tax	16,750,000	6,056,000	5,393,455	(10.94%)	(662,545)
Total Non-Property Taxes	1,453,927,946	590,574,336	636,047,625	7.70%	45,473,289
Intergovernmental Revenues					
State-Probation Officers, Juvenile CT & JTDC	54,000,000	22,500,000	23,585,654	4.83%	1,085,654
Salaries of State's Attorney	215,381	89,750	89,746	(0.00%)	(4)
Salaries of Public Defender	127,419	53,000	53,888	1.68%	888
FPD Reimbursements for Services	1,877,130	782,138	376,135	(51.91%)	(406,003)
Total Intergovernmental Revenues	56,219,930	23,424,888	24,105,423	2.91%	680,536
Investment Income					
Investment Income	1,000,000	416,667	25,582	(93.86%)	(391,085)
Miscellaneous Revenue					
Cable TV Franchise	1,130,000	282,500	274,230	(2.93%)	(8,270)
Real Estate and Rental Income	9,185,215	4,040,001	3,692,928	(8.59%)	(347,073)
Other Reimbursements / Transfers	38,098,692	10,369,504	34,241,325	230.21%	23,871,821
Total Miscellaneous Revenue	45,413,907	14,692,005	38,208,483	160.06%	23,516,478
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	14,944,879	6,227,033	4,965,849	(20.25%)	(1,261,184)
Other Financing Sources - Fund Balance	30,000,000	12,500,000	12,500,000	0.00%	0
Total Other Financing Sources	44,944,879	18,727,033	17,465,849	(6.73%)	(1,261,184)
Grand Total Corporate / Public Safety	\$ 2,009,429,485	\$ 843,483,380	\$ 988,167,861	17.15%	\$ 144,684,481
Note: County Sales Tax payment to Pension Fund Thru 4.30.2022 were \$130,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period P05 as of April 30, 2022

Control Officer DEPT #	2022 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	253,815,185	102,135,957	93,005,597	9,130,360	8.9%	1,570,483	94,576,080	7.4%
1018 OFFICE OF THE COUNTY COMMISSIONER	1,854,445	750,459	691,988	58,471	7.8%	(1,617)	690,371	8.0%
1081 FIRST DISTRICT	406,335	156,857	145,203	11,654	7.4%	549	145,752	7.1%
1082 SECOND DISTRICT	407,341	161,594	137,015	24,579	15.2%	-	137,015	15.2%
1083 THIRD DISTRICT	405,131	161,552	145,787	15,765	9.8%	-	145,787	9.8%
1084 FOURTH DISTRICT	406,617	158,108	137,973	20,135	12.7%	1,749	139,722	11.6%
1085 FIFTH DISTRICT	478,380	189,939	163,554	26,385	13.9%	-	163,554	13.9%
1086 SIXTH DISTRICT	407,305	161,560	138,875	22,685	14.0%	-	138,875	14.0%
1087 SEVENTH DISTRICT	407,038	164,343	119,284	45,059	27.4%	127	119,411	27.3%
1088 EIGHTH DISTRICT	407,267	146,378	133,522	12,856	8.8%	-	133,522	8.8%
1089 NINTH DISTRICT	406,936	157,829	152,771	5,058	3.2%	-	152,771	3.2%
1090 TENTH DISTRICT	407,863	162,355	136,358	25,997	16.0%	(570)	135,788	16.4%
1091 ELEVENTH DISTRICT	459,373	181,756	108,928	72,828	40.1%	-	108,928	40.1%
1092 TWELFTH DISTRICT	406,926	161,672	154,504	7,168	4.4%	-	154,504	4.4%
1093 THIRTEENTH DISTRICT	405,903	161,015	126,747	34,268	21.3%	3,050	129,797	19.4%
1094 FOURTEENTH DISTRICT	406,991	157,205	150,245	6,960	4.4%	135	150,380	4.3%
1095 FIFTEENTH DISTRICT	407,672	161,667	143,737	17,930	11.1%	199	143,936	11.0%
1096 SIXTEENTH DISTRICT	407,318	153,884	150,244	3,640	2.4%	-	150,244	2.4%
1097 SEVENTEENTH DISTRICT	406,186	163,909	162,741	1,168	0.7%	-	162,741	0.7%
COOK COUNTY BOARD OF COMISSIONERS	8,895,027	3,512,084	3,099,476	412,608	11.7%	3,622	3,103,098	11.6%
1040 COUNTY ASSESSOR	29,675,246	11,999,518	10,505,532	1,493,986	12.5%	46,682	10,552,214	12.1%
1050 BOARD OF REVIEW	14,922,006	5,952,913	5,661,398	291,515	4.9%	27,890	5,689,288	4.4%
1060 COUNTY TREASURER	707,498	281,481	211,590	69,891	24.8%	792	212,382	24.5%
1110 COUNTY CLERK	19,497,509	7,921,186	6,708,599	1,212,587	15.3%	94,400	6,802,999	14.1%
1250 STATE'S ATTORNEY	141,065,851	55,516,773	50,261,730	5,255,043	9.5%	176,148	50,437,878	9.1%
SHERIFF	607,768,238	242,599,563	259,160,314	(16,560,751)	-6.8%	855,587	260,015,901	-7.2%
CHIEF JUDGE	278,814,836	112,968,795	103,960,679	9,008,116	8.0%	77,451	104,038,130	7.9%
1335 CLERK OF CRCT CRT OFF.OF CLERK	104,893,749	42,010,864	37,705,740	4,305,124	10.2%	154,252	37,859,992	9.9%
1080 OFFICE OF INSPECTOR GENERAL	2,113,999	944,420	608,947	335,473	35.5%	-	608,947	35.5%
1390 PUBLIC ADMINISTRATOR	1,526,501	609,520	584,877	24,643	4.0%	-	584,877	4.0%
FIXED CHARGES	545,733,841	193,990,703	194,921,138	(930,435)	-0.5%	34,199,441	229,120,579	-18.1%
TOTAL	\$ 2,009,429,485	\$ 780,443,777	\$ 766,395,617	\$ 14,048,160	1.8%	\$ 37,206,748	\$ 803,602,365	-3.0%

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenues
Thru Period Five As of April 30, 2022

	REVENUES	2022 Budget	April 30, 2022	April 30, 2022	Favorable (Unfavorable)	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
					%	\$
	Property Taxes (See note below)	\$ 137,704,917	\$ 75,476,065	\$ 77,456,630	2.62%	\$ 1,980,565
	Property Tax Levy Timing Differential			8,221,500		8,221,500
	Stroger Hospital -					
	Medicare	189,186,442	78,266,173	64,559,818	(17.51%)	(13,706,355)
	Public Assistance (Medicaid)	407,659,433	172,471,299	365,869,980	112.13%	193,398,681
	Private Payors and Carriers	75,749,532	31,337,478	20,578,695	(34.33%)	(10,758,783)
	Stroger Hospital - Sub Total	672,595,407	282,074,950	451,008,493	59.89%	168,933,543
	Patient Fees (Medicare, Medicaid, Private & 3rd)	672,595,407	282,074,950	451,008,493	59.89%	168,933,543
	CCH - Medicaid BIPA IGT	143,100,000	35,775,000	37,550,000	4.96%	1,775,000
	Federal State Medicaid Programming Funding - DSH	179,060,608	77,038,376	125,852,778	63.36%	48,814,402
	Medicaid Expansion - Managed Care					
	Medicare	21,261,280	7,490,010	322,639	(95.69%)	(7,167,371)
	Public Assistance (Medicaid)	2,612,449,700	1,150,163,733	1,306,422,958	13.59%	156,259,225
	Private Payors and Carriers	0	0	0	0.00%	0
	Medicaid Expansion - Managed Care Sub Total	2,633,710,980	1,157,653,743	1,306,745,597	12.88%	149,091,854
	Net Patient Service Revenue - GME Graduate Medical Edu.	73,660,707	30,473,334	30,866,649	1.29%	393,315
	CCH - Total Fees	3,702,127,702	1,583,015,403	1,952,023,517	23.31%	369,008,114
	Federal Government	0	0	1,464,617	0.00%	1,464,617
	Miscellaneous Revenues -					
	Miscellaneous Fees - CCHHS	14,693,156	6,078,538	675,034	(88.89%)	(5,403,504)
	Public Health	4,000,000	1,659,352	1,134,509	(31.63%)	(524,843)
	Miscellaneous Revenues - Sub	18,693,156	7,737,890	1,809,543	(76.61%)	(5,928,347)
	TOTALS	\$ 3,858,525,775	\$ 1,666,229,358	\$ 2,040,975,807	22.49%	\$ 374,746,449

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Expenses and Encumbrances
Thru Period 05 as of April 30, 2022

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 97,009,752	\$ 38,523,100	\$ 31,307,181	\$ 7,215,919	18.7%	\$ 260,137	\$ 31,567,318	\$ 6,955,782	18.1%
4241	Health Services - JTDC	8,595,494	3,425,129	2,355,388	1,069,741	31.2%	4,075	2,359,463	1,065,666	31.1%
4890	Health System Administration	53,496,821	20,462,488	19,255,662	1,206,826	5.9%	390,657	19,646,319	816,169	4.0%
4891	Provident Hospital of Cook County	72,594,682	28,257,218	21,083,473	7,173,745	25.4%	2,616,580	23,700,053	4,557,165	16.1%
4893	Ambulatory and Community Health Network of Cook County	132,169,270	53,870,290	45,813,958	8,056,332	15.0%	2,025,263	47,839,221	6,031,069	11.2%
4894	Ruth M. Rothstein CORE Center	24,629,553	10,303,598	8,593,431	1,710,167	16.6%	283,050	8,876,481	1,427,117	13.9%
4895	Department of Public Health	17,808,821	7,157,083	5,098,160	2,058,923	28.8%	229,600	5,327,760	1,829,323	25.6%
4896	Health Plan Services	2,601,756,444	1,141,446,268	1,323,524,664	(182,078,396)	-16.0%	4,021,061	1,327,545,725	(186,099,457)	-16.3%
4897	John H. Stroger, Jr. Hospital of Cook County	801,000,516	324,887,042	322,036,738	2,850,304	0.9%	24,351,460	346,388,198	(21,501,156)	-6.6%
4899	Fixed Charges and Special Purpose Appropriations - Health	49,464,423	20,550,673	13,715,013	6,835,660	33.3%	0	13,715,013	6,835,660	33.3%
TOTAL	TOTAL	\$ 3,858,525,775	\$ 1,648,882,887	\$ 1,792,783,668	\$ (143,900,781)	-8.7%	\$ 34,181,883	\$ 1,826,965,551	\$ (178,082,664)	-10.8%

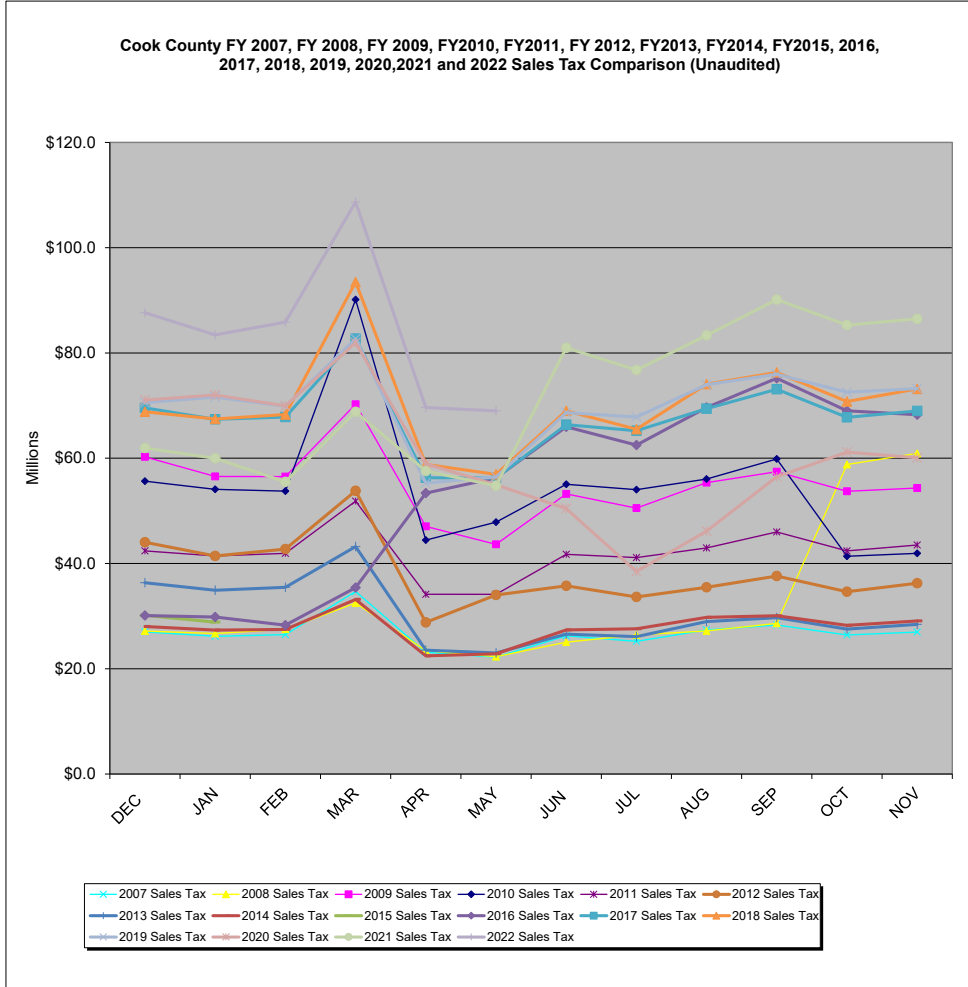
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues, Expenses and Encumbrances
Five month Period ended April 30, 2022

SPECIAL PURPOSE FUNDS

<u>Fund #</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures & Encumbrances</u>	<u>Revenues Over (Under) Expenditures & Encumbrances</u>	<u>4/30/2022 Net Change In Fund Balance</u>	<u>FY2021 Projected Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
11856	Motor Fuel Tax IL First	\$ 13,619,611	\$ 18,248,678	\$ 504,496	\$ 18,753,174	\$ (5,133,563)	\$ (5,133,563)	\$ 23,922,852	\$ 18,789,289
11312	Animal Control	2,171,058	5,396,030	389,097	5,785,127	(3,614,069)	(3,614,069)	9,329,891	5,715,822
11306	Election Division Fund	5,833,333	7,651,714	249,948	7,901,662	(2,068,329)	(2,068,329)	14,569,750	12,501,421
11314	County Clerk Document Storage System	10,122,270	1,394,105	67,753	1,461,858	8,660,412	8,660,412	2,524,672	11,185,084
11320	Circuit Court Automation	2,833,238	2,869,918	107,062	2,976,980	(143,742)	(143,742)	(9,481,223)	(9,624,965)
11318	Circuit Court Document Storage	2,632,241	2,438,504	3,609	2,442,113	190,128	190,128	61,070	251,198
11310	Law Library	1,563,865	1,726,135	593	1,726,728	(162,863)	(162,863)	179,105	16,242
11322	Circuit Court - Dispute Resolution	113,930	64	0	64	113,866	113,866	(41,751)	72,115
11326	Adult Probation / Probation Service Fee	341,101	125,669	2,199	127,868	213,233	213,233	2,504,421	2,717,654
11316	County Clerk Automation	553,772	384,662	5,200	389,862	163,910	163,910	181,725	345,635
11854	Treasurer - Tax Sales Automation	5,734,872	4,462,242	103,132	4,565,374	1,169,498	1,169,498	17,312,349	18,481,847
11324	Intergovernment Agreement/ ETSB	1,175,000	742,511	118,241	860,752	314,248	314,248	721,488	1,035,736
11328	Social Service/ Probation & Court Services	232,534	142,476	22,636	165,112	67,422	67,422	1,904,822	1,972,244
11248	Lead Poisoning Prevention Fund	196	555,860	441,484	997,344	(997,148)	(997,148)	4,242,011	3,244,863
11249	Geographic Information Systems - GIS	3,671,890	2,765,499	0	2,765,499	906,391	906,391	16,194,406	17,100,797
11252	State's Attorney Narcotics Forfeiture	712,666	994,615	0	994,615	(281,949)	(281,949)	891,245	609,296
11255	Suburban CC TB Sanitarium District	68	77,427	7,194	84,621	(84,553)	(84,553)	983,595	899,042
11258	Circuit Court Administrative Fund	906,685	227,456	56	227,512	679,173	679,173	262,618	941,791
11259	County Clerk GIS Fee Fund	1,573,516	305,581	370	305,951	1,267,565	1,267,565	6,360,092	7,627,657
11260	County Clerk Rental Housing Support Fee	124,439	6,261	0	6,261	118,178	118,178	122,105	240,283
11262	Sheriff Women's Justice Services	31,807	0	0	0	31,807	31,807	267,403	299,210
11266	Sheriff Vehicle Purchase Fund	100	0	0	0	100	100	(236,233)	(236,133)
11268	Assessor Special Fund	133,495	88	0	88	133,407	133,407	317,042	450,449
11269	CCC Electronic Citation Fund	115,309	104,813	50,180	154,993	(39,684)	(39,684)	1,385,689	1,346,005
11271	SAO Records Automation	20,686	63,156	0	63,156	(42,470)	(42,470)	174,013	131,543
11272	PD Records Automation	21,165	43	0	43	21,122	21,122	166,153	187,275
11273	Environmental Control Solid Waste Mgmt	282,198	282,054	0	282,054	144	144	2,098,899	2,099,043
11274	Land Bank Authority	1,829,256	2,823,032	106,140	2,929,172	(1,099,916)	(1,099,916)	(13,247,038)	(14,346,954)
11275	Section 108 Loan Program	0	0	0	0	0	0	7,964,979	7,964,979
11276	Erroneous Homestead Exemption Recovery	990,201	191,036	80	191,116	799,085	799,085	173,724	972,809
11302	Township Roads	284	206,571	0	206,571	(206,287)	(206,287)	1,673,214	1,466,927
11277	Sheriff Pharmaceutical Disposal	31,836	0	0	0	31,836	31,836	193,341	225,177
11278	Sheriff Operations State Asset Forfeiture	20,059	72,269	0	72,269	(52,210)	(52,210)	65,317	13,107
11279	Sheriff Money Laundering State Asset Forfeiture	0	14,000	0	14,000	(14,000)	(14,000)	26,248	12,248
11281	Cable TV Peg Access Support Fund	19,155	0	0	0	19,155	19,155	95,336	114,491
11282	Cook County Assessor GIS Fee Fund	786,540	1,024,151	0	1,024,151	(237,611)	(237,611)	2,240,820	2,003,209
11284	COVID-19 Federal Programs	51,748,635	42,465,518	(3,868)	42,461,650	9,286,985	9,286,985	19,172,843	28,459,828
11285	Mortgage Foreclosure Mediation Program	349,729	0	0	0	349,729	349,729	401,450	751,179
11270	Medical Examiner Fees	48	36	159	195	(147)	(147)	836,187	836,040
11286	American Rescue Plan Act (ARPA) Fund	10,546	16,474,269	105,829	16,580,098	(16,569,552)	(16,569,552)	409,630,342	393,060,790
11287	Equity Fund SPF	577,897	3,913,330	0	3,913,330	(3,335,433)	(3,335,433)	52,755,242	49,419,809
TOTAL		\$ 110,885,231	\$ 118,149,773	\$ 2,281,590	\$ 120,431,363	\$ (9,546,132)	\$ (9,546,132)	\$ 578,900,214	\$ 569,354,082

Cook County Sales Tax Revenue (1)

Table - 6



FY2022 YTD - MAY 2022			
Current YTD 2022 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 469,518,857	\$504,281,174	7.40%	\$34,762,317
FY2021 YTD - NOVEMBER 2021			
Current YTD 2021 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$ 830,214,301	\$861,610,924	3.78%	\$31,396,623
FY2020 YTD - NOVEMBER 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$849,129,310	\$504,281,174	(40.61%)	(\$344,848,136)
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)

	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
YEAR	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
2022	\$87,661,170	\$83,441,561	\$85,863,591	\$108,673,584	\$69,640,097	\$69,001,171							\$504,281,174
Over(Under) Est. (in millions)	\$7.5	\$4.7	\$7.5	\$13.0	\$2.1	\$0.0							\$34.8
2021	\$61,922,896	\$59,972,885	\$55,502,406	\$68,824,078	\$57,567,755	\$54,773,167	\$81,000,520	\$76,771,185	\$83,357,864	\$90,146,122	\$85,283,259	\$86,488,787	\$861,610,924
Over(Under) Est. (in millions)	\$0.7	\$0.4	(\$4.1)	(\$4.8)	(\$0.6)	(\$4.3)	\$11.8	\$9.2	\$10.3	\$3.6	\$4.9	\$4.3	\$31.4
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581	\$38,476,837	\$46,160,237	\$56,464,654	\$61,177,462	\$60,080,433	\$721,645,078
Over(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)	(\$29.2)	(\$27.9)	(\$20.3)	(\$10.7)	(\$13.4)	(\$127.5)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$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

Table - 7

Subject: Sales Tax Supplemental Pension Payments

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

TOTAL \$ 270,526,000 \$ 353,800,000 \$ 353,436,000 \$ 320,296,720 \$ 306,214,508 \$ 341,961,760 \$ 130,000,000

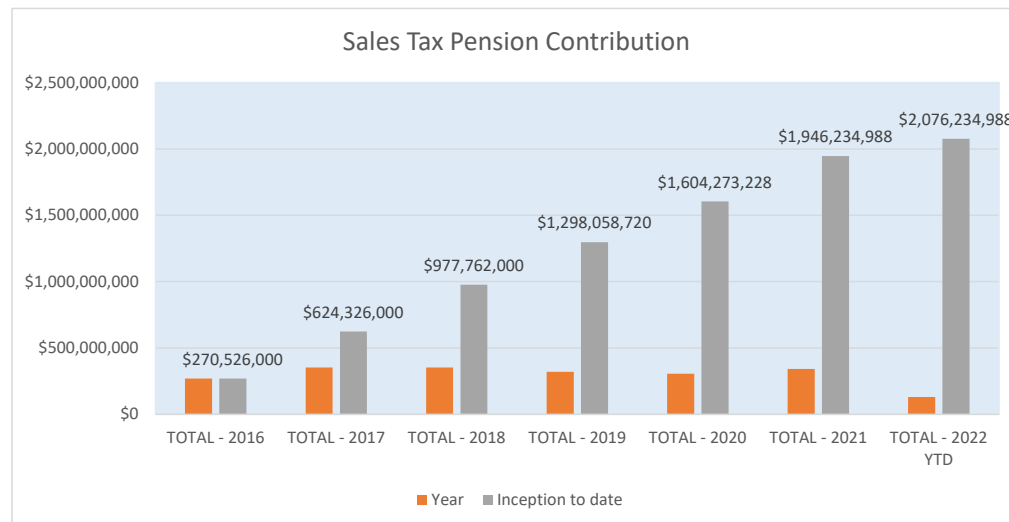
Sales Tax

Pension Payments

Amounts YTD Inception to Date

TOTAL - 2016	\$270,526,000	\$270,526,000
TOTAL - 2017	\$353,800,000	\$624,326,000
TOTAL - 2018	\$353,436,000	\$977,762,000
TOTAL - 2019	\$320,296,720	\$1,298,058,720
TOTAL - 2020	\$306,214,508	\$1,604,273,228
TOTAL - 2021	\$341,961,760	\$1,946,234,988
TOTAL - 2022 YTD	\$130,000,000	\$2,076,234,988

Sales Tax Pension Payments - Inception to date: **\$2,076,234,988**



History Notes:

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

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

The County of Cook, Illinois

Grant Receivables (\$millions)

As Of April 30th, 2022

Table - 8

By Department	FY2019	FY2020	FY2021	FY2022	Total	% of
Enterprise Energy	0	0	0.1	0	\$ 0.1	0.1%
Planning and Development	1.5	4.4	8.1	5.8	\$ 19.8	10.7%
Office of Economic Development	0	0	0.2	0.3	\$ 0.5	0.3%
County Clerk	0	0	0.2	0	\$ 0.2	0.1%
Environment and Sustainability	0.4	0	0.1	0.2	\$ 0.7	0.4%
Justice Advisory Council	0	0	0.3	0.6	\$ 0.9	0.5%
Office of the Sheriff	0	0.1	0	1	\$ 1.1	0.6%
State's Attorney	0.4	0.2	0.3	1.5	\$ 2.4	1.3%
Medical Examiner	0	0	0	0.2	\$ 0.2	0.1%
Public Defender	0	0	0	0.1	\$ 0.1	0.1%
Emergency Management & Regional Security	0.2	0.1	112.2	27.5	\$ 140.0	75.5%
Adult Probation Dept.	0	0	0.1	0	\$ 0.1	0.1%
Public Guardian	0	0	0	0	\$ -	0.0%
Office of the Chief Judge	0	0	0.1	0.6	\$ 0.7	0.4%
Juvenile Probation	0	0	0	0	\$ -	0.0%
Clerk of the Circuit Court	0	0	0	0	\$ -	0.0%
Juvenile Temporary Detention Center	0	0.3	0	0	\$ 0.3	0.2%
Dept. of Transportation And Highways	0.1	0.2	1.4	1.5	\$ 3.2	1.7%
Board of Election	0	0	0	0	\$ -	0.0%
Land Bank Authority	0.2	0.1	0	0	\$ 0.3	0.2%
Dept. of Public Health	0.5	0.8	5.3	8.2	\$ 14.8	8.0%
Grand Total	\$ 3.3	\$ 6.2	\$ 128.4	\$ 47.5	\$ 185.4	100.0%

By Funding Source	FY2019	FY2020	FY2021	FY2022	Total
County Match - CCP	0	0	0.1	0.2	\$ 0.3
Federal Direct - CCH	0.1	0	0.1	0.2	\$ 0.4
Federal Direct - CCP	2	4.4	8.5	7	\$ 21.9
Federal Direct - DPH	0	0	0	0.3	\$ 0.3
Federal Pass Through - CCH	0.1	0.5	1.2	0.6	\$ 2.4
Federal Pass Through - CCP	0.5	0.4	112.5	29.6	\$ 143.0
Federal Pass Through - DOT	0	0.2	1.3	0.2	\$ 1.7
Federal Pass Through - DPH	0.1	0	3.3	6.4	\$ 9.8
Private/Other - CCH	0	0.2	0.4	0.3	\$ 0.9
Private/Other - CCP	0	0	0.1	0.6	\$ 0.7
Private/Other - DPH	0	0	0	0	\$ -
State Direct - CCH	0	0	0.2	0.2	\$ 0.4
State Direct - CCP	0.3	0.5	0.5	1.7	\$ 3.0
State Direct - DOT	0.1	0	0	0	\$ 0.1
State Direct - DPH	0.1	0	0.2	0.2	\$ 0.5
Grand Total	\$ 3.3	\$ 6.2	\$ 128.4	\$ 47.5	\$ 185.4

Notes to the April 2022 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a state agreement. The budgeted IGT BIPA Medicaid receipt payment in the amount of **\$37.5 million was received on January 31st, 2022** and is included in this revenue report. The next budgeted IGT BIPA Medicaid is scheduled for November 2022 in the amount of **\$107.3 million**. Certain other fee revenues for April 2022 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the recent State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

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

Note: 1 The FY2022 budgeted Property Tax revenue is based on the FY2022 tax levy, which will not be collected until 2023; actual revenue received during 2022 is based on the FY2021 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2022 will be equal to the difference between the FY2022 and FY2021 tax levies.

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