

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Six Month Period Ended May 31, 2020**



### **Bureau of Finance**

#### **Disclaimer for Financial Statements Report**

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



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July 1, 2020

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

Attached is an Analysis of Revenues and Expenses Report for the six-month period ended May 31, 2020, for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

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

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

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

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

Respectfully submitted,

Lawrence L. Wilson, CPA  
Comptroller

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## Executive Summary

THE COUNTY OF COOK, ILLINOIS  
Analysis of Year -to Date Revenues, Expenses and Encumbrances  
Thru Period 6 as of May 31, 2020

	YTD Budget	YTD Actuals	YTD Variance	YTD % Variance	Encumbrances	Totals	\$ Variance	% Variance
<b>General Fund</b>								
Revenues	\$946.7	\$878.4	(\$68.3)	(7.2)		\$878.4	(\$68.3)	(7.2)
Expenses	\$905.1	\$866.2	\$38.9	4.3	\$39.9	\$906.1	(\$1.0)	(0.1)
Net Results	\$41.6	\$12.2	(\$29.4)		\$39.9	(\$27.7)	(\$69.3)	
<b>Health Fund</b>								
Revenues	\$1,260.4	\$1,462.4	\$202.0	16.0		\$1,462.4	\$202.0	16.0
Expenses	\$1,303.2	\$1,676.8	(\$373.6)	(28.7)	\$149.9	\$1,826.7	(\$523.5)	(40.2)
Net Results	(\$42.9)	(\$214.4)	(\$171.5)		\$149.9	(\$364.3)	(\$321.4)	

1) All values are in millions

2) Unfavorable numbers are represented in parenthesis

## Net Results

As of May 31, 2020, the General fund net results were \$12.2 million, \$29.4 million **unfavorable** to the year-to-date budget prior to encumbrances. However, when including encumbrances net results were (\$69.3) million unfavorable to budget.

Revenues were \$68.3 million or 7.2% **unfavorable** to budget, with Sales tax receipts lower than forecasted. There was an improvement across some revenue categories versus budget in May 2020, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, Recorder of Deeds, and the Other Reimbursements / Transfer, thereby offsetting reductions in the Sales Tax, Use Tax, Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax, Non Retailer Transactions Use Tax & State, Amusement Tax, Parking Lot & Garage Operations Tax, County Clerk, Clerk of Circuit Court, Sheriff and in other areas.

Expenditures of \$866.2 million were \$38.9 million or 4.3% **favorable** to the year-to-date budget before factoring in encumbrances of \$39.9 million, which resulted in a negative variance of (\$1.0) million or (0.1%) against budget. Similar to what was observed at the end of April, the majority of the encumbrance amount relates to blanket purchase orders generated by departments at the beginning of the year with payments to be made over the course of the year.

Within the Health Fund, revenues were \$202.0 million or 16.0% favorable to budget, led by stronger than anticipated collections in CountyCare payments. Expenditures of \$1,676.8 million is \$373.6 million or (28.7%) **unfavorable** to budget before factoring in encumbrances. However, when including encumbrances, net results were \$523.5 million (or 40.2%) **unfavorable** to budget. The large negative variance is due in large part to current Managed Care payments made through May.

## **State Revenues Update**

Through May 31, 2020, the State of Illinois owes the County \$102.0 million. That includes:

<b>General Fund</b>		<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>Total</u></b>
(\$ in millions)					
AOIC		\$ -	\$ 0.2	\$ 23.2	\$ 23.4
Rent		-	-	1.0	1.0
State Direct grants		-	1.9	4.5	6.4
Federal pass - through grants		1.2	11.8	18.0	31.0
<b>Total - General Fund</b>		<b>1.2</b>	<b>13.9</b>	<b>46.7</b>	<b>61.8</b>
<b>Health Fund</b>		<b>-</b>	<b>-</b>	<b>40.2</b>	<b>40.2</b>
<b>Total General &amp; Health Fund</b>		<b>\$ 1.2</b>	<b>\$ 13.9</b>	<b>\$ 86.9</b>	<b>\$ 102.0</b>

The FY2020 Administrative Office of Illinois Court (AOIC) reimbursement amount reflects funding to be received from the State for invoice vouchers billed through April 2020, which is used to pay the salaries of probation officers and administrative staff working in adult, social service and juvenile probation. We will continue to monitor and report the amounts outstanding from the State across all revenue categories. As of May 31, 2020, the State AOIC past due amount was \$23.4 million.<sup>1,2</sup>

As of May 31, 2020, the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$40.2 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 May and June 2020, the State AOIC reimbursed the County in the amount of \$11.4 million related to invoice vouchers for Juvenile Probation, JTDC, Adult and Social Service Probation Officers salaries for the months October through December 2019, thus reducing the 2019 outstanding amount owed to the County to \$0.2 million.

<sup>2</sup> In May and June 2020, the County received a total of \$9.3 million related to Federal pass – through grants. This majority of the revenues received was for the Department of Emergency Management & Regional Security, State’s Attorney Office, Sheriff, Public Health Grants and others. As of May 31, 2020, the total grants past due amount owed to the County was \$37.4 million. *See new Table – 7 (page 14) for detail.*

<sup>3</sup> In June 2020, CCH received a total of \$49.3 million in Medicaid Managed Care ACA capitation payments.

## **General Fund Revenues Fees**

**Treasurer** – Total six-month actual revenue of \$22.6 million was above budgeted revenue of \$19.9 million, resulting in a **favorable** variance of \$2.7 million or 13.41%. The favorable variance is attributable to higher than anticipated revenue from fees collected on delinquent tax payments during the months of December 2019 through May 2020.

**Recorder of Deeds** – Total six-month actual revenue of \$21.2 million was above budgeted revenue of \$20.2 million, resulting in a **favorable** variance of \$1.0 million or 5.03%. This continued increase in revenue is attributable to the increase in fee amounts charged by the Recorder of Deeds Office under the new Predictable Fee Ordinance.

**Clerk of the Circuit Court** – Total six-month actual revenue of \$30.5 million was behind budgeted revenue of \$37.3 million, resulting in an **unfavorable** variance of \$6.8 million or 18.31%. The negative variance is driven largely by the closing of the courts due to the COVID-19 pandemic. Traffic revenues decreased over the course of the last month due to resident's inability to pay fines and fees.

**County Clerk** – Total six-month actual revenue of \$3.3 million was behind budgeted revenue of \$5.3 million, resulting in an **unfavorable** variance of \$2.0 million or 38.46%.

The negative variance was due to the impact of COVID-19.

**Sheriff** – Total six-month actual revenue of \$5.1 million was behind budgeted revenue of \$8.1 million, resulting in an **unfavorable** variance of \$3.0 million or 37.08%. The negative variance was due to the impact of COVID-19.

	<b>General Funds</b>
	<b>Favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
County Treasurer	\$ 2.7
Recorder of Deeds	1.0
Other Reimbursements / Transfers	1.5
Total net favorable variances	\$ 5.2
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
County Sales Tax	\$ (6.9)
County Use Tax	(5.0)
Gas / Diesel Fuel Tax	(6.3)
Cigarette Tax	(5.5)
Hotel Accommodations Tax	(4.0)
Amusement Tax	(7.8)
Parking Lot & Garage Operations Tax	(5.8)
Non Retailer Transactions Use Tax & State	(1.5)
Clerk of Circuit Court	(6.8)
Sheriff	(3.0)
County Clerk	(2.0)
Other revenue categories (net)	(18.9)
Net (unfavorable) variances	(73.5)
Total net favorable (unfavorable) variances	\$ (68.3)

## **Home Rule Taxes**

**The County Sales Tax** - Revenue of \$408.9 million through May 31, 2020 was lower than budgeted revenue of \$415.8 million, and resulted in an **unfavorable** variance of \$6.9 million or negative 1.66%. Through May 2020, the 1.5% Sales Tax Administrative Fee imposed by the State resulted in \$6.2 million in revenue loss. **County Sales Tax contributions to Pension Fund through May 31, 2020 were \$150.0 million based on the IGA.**<sup>4</sup> For more current data, see Table-6 (Page 14).

**The County Use Tax** - Revenue of \$34.3 million through May 31, 2020 was behind budgeted revenue of \$39.3 million, and resulted in an **unfavorable** variance of \$5.0 million or 12.67%. The negative variance was due to the impact of COVID-19.

**The County Gas / Diesel Fuel Tax** - Revenue of \$39.9 million through May 31, 2020 was behind budgeted revenue of \$46.2 million, and resulted in an **unfavorable** variance of \$6.3 million or 13.52%. This negative variance was due to the impact of COVID-19.

**The County Cigarette Tax** - Revenue of \$42.7 million through May 31, 2020 was behind budgeted revenue of \$48.2 million, resulting in an **unfavorable** variance of \$5.5 million, or 11.48%. The negative variance is due to the timing of stamp purchases by major wholesalers and the impact of COVID-19.

**The County Hotel Accommodations Tax** - Revenue of \$8.9 million through May 31, 2020 was behind budgeted revenue of \$12.9 million, and resulted in an **unfavorable** variance of \$4.0 million or 30.84%. The negative variance was due to the impact of COVID-19.

**The County Amusement Tax** - Revenue of \$13.3 million through May 31, 2020 was behind budgeted revenue of \$21.1 million, and resulted in an **unfavorable** variance of \$7.8 million or 36.88%. The negative variance was due to the impact of COVID-19.

**The Parking Lot & Garage Operation Tax** - Revenue of \$17.4 million through May 31, 2020 was behind budgeted revenue of \$23.2 million, and resulted in an **unfavorable** variance of \$5.8 million or 24.88%. The negative variance was due to the impact of COVID-19.

**The Non-Retailer Transactions Use Tax & State-** Revenue of \$6.6 million through May 31, 2020 was behind budgeted revenue of \$8.1 million, and resulted in an **unfavorable** variance of \$1.5 million or 19.16%. The negative variance was due to the impact of COVID-19.

## **Miscellaneous Revenues**

**Other Reimbursements / Transfers** – Total six-month month actual revenue of \$7.1 million was above budgeted revenue of \$5.6 million, and resulted in a **favorable** variance of \$1.5 million or 26.35%. The positive variance is primarily due to higher than expected CVS Caremark Rx rebates of \$5.6 million through 1st quarter of 2020.

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<sup>4</sup> Total contributions by the County of Sales Tax to the Pension Fund through June 30, 2020 was \$1.5 billion.

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

### **General Fund Expenditures**

Expenses of \$866.2 million were \$38.9 million or 4.3 percent favorable to budget before \$39.9 million in encumbrances. Expenditures and encumbrances of \$906.1 million were \$1.0 million unfavorable to budget. All elected officials were largely in line with or below the year-to-date budget. The budget office will continue to monitor these results as the year progresses.

Conclusion:

In total, General Fund expenses were \$38.9 million or 4.3 percent favorable to budget. Personnel expenses of \$602.0 million were lower than the year-to-date budget by \$12.9 million.

Non-personnel expenditures of \$264.2 million were favorable to budget by \$26.0 million prior to encumbrances, and unfavorable by \$13.9 million after encumbrances. The initial favorable variance in non-personnel expenditures was largely due to favorable variances in Fixed Charges and Special Purpose Appropriations, which were \$16.5 million favorable to budget, the Sheriff's Office, which was \$3.5 million favorable to budget, and the Chief Judge's Office, which was \$3.2 million favorable to budget.

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

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

### **Health Fund - Executive Summary**

**CCH** – The Health System revenue has a positive variance of \$202.0 million or 16.00% through May 31, 2020. Patient Fees revenue were down \$70.1 million offsetting positive variance of \$166.5 million in Medicaid Expansion Fees. The positive variance in the Health System is driven primarily by the State catching up on CountyCare payments. The negative variance in patient fees is primarily driven by the timing of receiving an estimated \$50 million in managed care access payments for February through May and the impact of lower patient volumes and related charges due to COVID-19. This negative variance in patient fees is also offset by the \$28M advance from the Federal Government for Medicare fees, and \$77.6M in CARES Act funding.

Expenditures of \$1,676.8 million were \$373.6 million or 28.7 percent **unfavorable** to budget before \$149.9 million in encumbrances. Nearly all of the negative variance is in CountyCare, in the amount of \$349.3 million.

**CCH Medicaid Expansion** – Total six-month actual Medicaid Expansion revenue of \$964.6 million was above budgeted revenue of \$798.1 million, resulting in a **favorable** variance of \$166.5 million or



20.86%. As of May 31, 2020, the Health System had past due capitation revenue from the State of Illinois in Family Health Plans (FHP) and Integrated Care Program of (ICP) of approximately \$40.2 million.

**Patient Fee Revenue** - Total six-month actual Patient Fee revenue of \$261.7 million was behind budgeted revenue of \$331.8 million, and resulted in an **unfavorable** variance of \$70.1 million or 21.13%. This report includes \$54.2 million YTD payment from CountyCare to CCH for Domestic Claims care provided by CCH.

**CCHHS - Medicaid BIPA IGT** - Through May 31, 2020 only \$12.2 million of \$132.2M in Medicaid BIPA revenue was received. BIPA payments are received quarterly with larger payments in August and November. We expect the full amount by end of fiscal year.

[illegible]

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

### Health Fund- Expenditures

Expenditures of \$1,676.8 million were \$373.6 million or 28.7 percent **unfavorable** to budget before \$149.9 million in encumbrances. Expenditures and encumbrances of \$1,826.7 million were \$523.5 million or 40.20 percent unfavorable to 2020 budget as approved. The majority of the encumbrances (\$124.8 out of \$149.9) million are current obligations entered by Managed Care for Claims with the

majority of payments made in May. CCH is currently implementing a cost mitigation plan for the purpose of reducing the current projected FY2020 budget gap.

**\*Further detail is available in Table-3 and Table-4 of the appendices.**

### **Special Purpose Funds**

THE COUNTY OF COOK, ILLINOIS								
Analysis of Year-to-Date Revenues, Expenses and Encumbrances								
Thru Period Six as of May 31, 2020								
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	\$ Variance	% Variance
<b><u>Special Purpose Funds</u></b>								
Revenues	\$512.1	\$498.3	(\$13.8)	(2.7)		\$498.3	(\$13.8)	(2.7)
Expenses	\$534.4	\$76.6	\$457.8	85.7	\$4.7	\$81.3	\$453.1	84.8
Net Results	(\$22.3)	\$421.7	\$444.0		\$4.7	\$417.0	\$439.3	
1) All values are in millions.								
2) Unfavorable numbers are represented in parenthesis.								

As of May 31, 2020, revenues were \$498.3 million, \$13.8 million below budgeted revenue of \$512.1 million, resulting in an **unfavorable** variance of 2.7% to budget primarily due to the impact of COVID-19. The receipt includes Cook County's allocation of CARES Act revenue of \$428.6 million (see further information below). Total expenditures were \$81.3 million after encumbrances. Through May 2020, revenues have exceeded expenditures and encumbrances by \$417.0 million on a modified cash basis. *See Table 5 for further details.*

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

Table - 1

**THE COUNTY OF COOK, ILLINOIS**  
**General Fund Analysis of Revenues**  
**Thru Period Six As of May 31, 2020**

REVENUES	2020 Budget	May 31, 2020	May 31, 2020	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance %	\$
<b>Property Taxes (See note below)</b>	\$ 222,664,437	\$123,445,164	\$ 107,209,765	(13.15%)	(\$16,235,399)
<b>Property Tax Levy Timing Differential</b>			2,764,141		2,764,141
Property Tax - Tax Increment Financing Surplus	22,000,000	17,922,806	18,155,908	1.30%	233,102
<b>Fees</b>					
County Treasurer	40,000,000	19,928,901	22,602,000	13.41%	2,673,099
County Clerk	10,280,000	5,270,940	3,244,000	(38.46%)	(2,026,940)
Recorder of Deeds	40,400,000	20,200,000	21,216,000	5.03%	1,016,000
Building and Zoning	3,537,740	1,768,870	1,450,000	(18.03%)	(318,870)
Environment and Sustainability	4,795,000	1,520,000	1,248,000	(17.89%)	(272,000)
Liquor Licenses	425,000	212,500	146,621	(31.00%)	(65,879)
Clerk of Circuit Court	75,300,000	37,277,884	30,451,000	(18.31%)	(6,826,884)
Sheriff	16,315,197	8,157,599	5,133,000	(37.08%)	(3,024,599)
Public Guardian	3,200,000	1,600,000	957,000	(40.19%)	(643,000)
State's Attorney	1,000,000	500,000	258,000	(48.40%)	(242,000)
Public Administrator	1,300,000	650,000	1,189,000	82.92%	539,000
Fees and Licenses Board of Review	1,000,000	500,000	73,000	(85.40%)	(427,000)
County Assessor	49,000	24,500	7,381	(69.87%)	(17,119)
Highway Sale of Permits (Hauling & Construction)	1,200,000	600,000	817,000	36.17%	217,000
Medical Examiner	2,500,000	1,250,000	1,525,000	22.00%	275,000
Recorder Audit Revenues	25,000	12,500	0	(100.00%)	(12,500)
Supportive Services	8,918	4,459	1,135	(74.55%)	(3,324)
Contract Compliance M/WBE Cert	40,000	20,000	24,750	23.75%	4,750
<b>Total Fee Revenue</b>	<b>201,375,855</b>	<b>99,498,153</b>	<b>90,342,887</b>	<b>(9.20%)</b>	<b>(9,155,266)</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	849,129,310	415,777,684	408,865,874	(1.66%)	(6,911,810)
County Use Tax	82,100,000	39,323,517	34,343,000	(12.67%)	(4,980,517)
Off Track Betting Commission	1,100,000	565,000	449,000	(20.53%)	(116,000)
Illinois Gaming-Casino Tax	9,000,000	4,417,613	3,499,000	(20.79%)	(918,613)
Retail Sale of Motor Vehicles Tax	2,900,000	1,333,311	1,233,000	(7.52%)	(100,311)
Retailer's Occupation Tax	3,101,000	1,550,500	1,489,000	(3.97%)	(61,500)
Wheel Tax	4,700,000	677,466	73,000	(89.22%)	(604,466)
State Income Tax	13,288,000	6,644,000	7,461,000	12.30%	817,000
Alcoholic Beverage Tax	37,300,000	17,495,108	18,275,000	4.46%	779,892
Gas / Diesel Fuel Tax	93,750,000	46,184,742	39,939,000	(13.52%)	(6,245,742)
Cigarette Tax	100,386,073	48,230,768	42,693,000	(11.48%)	(5,537,768)
Other Tobacco and Consumable Products Tax	7,000,000	3,265,688	3,126,000	(4.28%)	(139,688)
Firearm and Firearm Ammunition Tax	1,200,000	657,305	880,000	33.88%	222,695
Hotel Accommodations Tax	34,400,000	12,862,428	8,896,000	(30.84%)	(3,966,428)
Gambling Machine Tax	5,500,000	100,000	167,000	67.00%	67,000
Video Gaming	550,000	289,000	196,000	(32.18%)	(93,000)
Non Retailer Transactions Use Tax & State	16,750,000	8,114,670	6,560,000	(19.16%)	(1,554,670)
Amusement Tax	39,750,000	21,079,898	13,305,000	(36.88%)	(7,774,898)
Parking Lot & Garage Operations Tax	48,500,000	23,140,613	17,384,000	(24.88%)	(5,756,613)
Sports Wagering Tax	1,752,000	73,477	0	0.00%	(73,477)
<b>Total Non-Property Taxes</b>	<b>1,352,156,383</b>	<b>651,782,788</b>	<b>608,833,874</b>	<b>(6.59%)</b>	<b>(42,948,914)</b>
<b>Intergovernmental Revenues</b>					
State-Probation Officers, Juvenile CT & JTDC	58,305,799	29,152,900	25,246,674	(13.40%)	(3,906,226)
Salaries of State's Attorney	204,171	102,084	102,085	0.00%	1
Salaries of Public Defender	132,569	66,282	65,628	(0.99%)	(654)
FPD Reimbursements for Services	1,887,130	943,565	933,851	(1.03%)	(9,714)
<b>Total Intergovernmental Revenues</b>	<b>60,529,669</b>	<b>30,264,831</b>	<b>26,348,238</b>	<b>(12.94%)</b>	<b>(3,916,593)</b>
<b>Investment Income</b>					
Investment Income	2,100,000	1,050,000	1,351,599	28.72%	301,599
<b>Miscellaneous Revenue</b>					
Cable TV Franchise	1,150,000	518,400	586,225	13.08%	67,825
Real Estate and Rental Income	8,089,204	4,044,600	4,344,147	7.41%	299,547
Other Reimbursements / Transfers	24,165,000	5,600,000	7,075,751	26.35%	1,475,751
<b>Total Miscellaneous Revenue</b>	<b>33,404,204</b>	<b>10,163,000</b>	<b>12,006,123</b>	<b>18.14%</b>	<b>1,843,123</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	15,061,480	7,530,740	6,389,459	(15.15%)	(1,141,281)
Other Financing Sources - Fund Balance	10,000,000	5,000,000	5,000,000	0.00%	0
<b>Total Other Financing Sources</b>	<b>25,061,480</b>	<b>12,530,740</b>	<b>11,389,459</b>	<b>(9.11%)</b>	<b>(1,141,281)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,919,292,028</b>	<b>\$ 946,657,481</b>	<b>\$ 878,401,994</b>	<b>(7.21%)</b>	<b>\$ (68,255,486)</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 5.31.2020 were \$150,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD General Fund Analysis of Expenses and Encumbrances**  
**Thru Period 6 as of May 31, 2020**

DEPT #	Control Officer	2020 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
	<b>OFFICE UNDER THE PRESIDENT</b>	<b>232,603,464</b>	<b>112,241,015</b>	<b>105,028,004</b>	<b>7,213,011</b>	<b>6.4%</b>	<b>3,072,696</b>	<b>108,100,700</b>	<b>3.7%</b>
			-						
1018	OFFICE OF THE COUNTY COMMISSIONER	1,733,947	932,617	841,880	90,737	9.7%	12,804	854,684	8.4%
1081	FIRST DISTRICT	400,000	194,538	154,865	39,673	20.4%	2,842	157,707	18.9%
1082	SECOND DISTRICT	400,000	190,012	186,156	3,856	2.0%	2,071	188,227	0.9%
1083	THIRD DISTRICT	400,000	190,765	173,364	17,401	9.1%	-	173,364	9.1%
1084	FOURTH DISTRICT	400,000	183,623	184,768	(1,145)	-0.6%	1,636	186,404	-1.5%
1085	FIFTH DISTRICT	470,000	248,604	202,745	45,859	18.4%	476	203,221	18.3%
1086	SIXTH DISTRICT	400,000	188,748	181,244	7,504	4.0%	-	181,244	4.0%
1087	SEVENTH DISTRICT	400,000	199,387	193,339	6,048	3.0%	4,579	197,918	0.7%
1088	EIGHTH DISTRICT	400,000	192,176	160,839	31,337	16.3%	91	160,930	16.3%
1089	NINTH DISTRICT	400,000	197,195	182,582	14,613	7.4%	-	182,582	7.4%
1090	TENTH DISTRICT	400,000	192,761	171,561	21,200	11.0%	-	171,561	11.0%
1091	ELEVENTH DISTRICT	450,000	213,720	128,221	85,499	40.0%	-	128,221	40.0%
1092	TWELFTH DISTRICT	400,000	193,715	187,782	5,933	3.1%	2	187,784	3.1%
1093	THIRTEENTH DISTRICT	400,000	180,873	171,760	9,113	5.0%	50	171,810	5.0%
1094	FOURTEENTH DISTRICT	400,000	200,745	170,387	30,358	15.1%	414	170,801	14.9%
1095	FIFTEENTH DISTRICT	400,000	196,202	182,582	13,620	6.9%	192	182,774	6.8%
1096	SIXTEENTH DISTRICT	400,000	191,645	124,453	67,192	35.1%	121	124,574	35.0%
1097	SEVENTEENTH DISTRICT	400,000	192,229	184,338	7,891	4.1%	84	184,422	4.1%
	<b>COOK COUNTY BOARD OF COMISSIONERS</b>	<b>8,653,948</b>	<b>4,279,554</b>	<b>3,782,866</b>	<b>496,688</b>	<b>11.6%</b>	<b>25,362</b>	<b>3,808,228</b>	<b>11.0%</b>
1040	COUNTY ASSESSOR	26,858,958	12,934,800	11,327,540	1,607,260	12.4%	38,717	11,366,257	12.1%
1050	BOARD OF REVIEW	13,461,753	6,450,923	6,014,867	436,056	6.8%	32,197	6,047,064	6.3%
1060	COUNTY TREASURER	842,900	412,931	356,418	56,513	13.7%	9,904	366,322	11.3%
1110	COUNTY CLERK	12,780,711	6,152,206	5,799,518	352,688	5.7%	433	5,799,951	5.7%
1130	RECORDER OF DEEDS	7,196,335	3,614,133	3,012,675	601,458	16.6%	43,449	3,056,124	15.4%
1250	STATE'S ATTORNEY	130,512,642	62,022,902	59,336,431	2,686,471	4.3%	342,549	59,678,980	3.8%
	SHERIFF	598,238,440	284,937,124	285,886,253	(949,129)	-0.3%	5,408,416	291,294,669	-2.2%
	CHIEF JUDGE	264,832,424	128,150,248	120,630,370	7,519,878	5.9%	293,530	120,923,900	5.6%
1335	CLERK OF CIRCUIT COURT OFF.OF CLERK	100,206,819	49,276,431	47,370,223	1,906,208	3.9%	205,264	47,575,487	3.5%
1080	OFFICE OF INSPECTOR GENERAL	1,858,826	1,042,671	882,546	160,125	15.4%	-	882,546	15.4%
1390	PUBLIC ADMINISTRATOR	1,382,490	666,051	658,922	7,129	1.1%	42	658,964	1.1%
	<b>FIXED CHARGES</b>	<b>519,862,321</b>	<b>232,880,743</b>	<b>216,075,295</b>	<b>16,805,448</b>	<b>7.2%</b>	<b>30,490,911</b>	<b>246,566,206</b>	<b>-5.9%</b>
	<b>TOTAL</b>	<b>\$ 1,919,292,031</b>	<b>\$ 905,061,730</b>	<b>\$ 866,161,928</b>	<b>\$ 38,899,802</b>	<b>4.3%</b>	<b>\$ 39,963,470</b>	<b>\$ 906,125,398</b>	<b>-0.1%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenues**  
**Thru Period Six As of May 31, 2020**

	REVENUES	2020 Budget	May 31, 2020	May 31, 2020	Favorable (Unfavorable)	
			YTD Budgeted	Year to Date (1)	Variance	
			Revenues	Actuals Collections	%	\$
	<b>Property Taxes (See note below)</b>	\$ 82,704,917	\$ 45,851,606	\$ 35,797,229	(21.93%)	(\$10,054,377)
	Property Tax Levy Timing Differential			5,544,000		5,544,000
	<b>Stroger Hospital -</b>					
	Medicare	140,821,634	70,410,815	87,434,460	24.18%	17,023,645
	Public Assistance (Medicaid)	243,051,360	121,525,678	117,525,720	(3.29%)	(3,999,958)
	Private Payors and Carriers	140,821,634	70,410,815	24,495,528	(65.21%)	(45,915,287)
	<b>Stroger Hospital - Sub Total</b>	524,694,628	262,347,308	229,455,708	(12.54%)	(32,891,600)
	<b>Provident Hospital -</b>					
	Medicare	9,917,016	4,958,508	3,797,797	(23.41%)	(1,160,711)
	Public Assistance (Medicaid)	119,004,198	59,505,598	27,803,117	(53.28%)	(31,702,481)
	Private Payors and Carriers	9,917,016	4,958,508	600,117	(87.90%)	(4,358,391)
	<b>Provident Hospital - Sub Total</b>	138,838,230	69,422,614	32,201,031	(53.62%)	(37,221,583)
	<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	663,532,858	331,769,922	261,656,739	(21.13%)	(70,113,183)
	<b>CCH - Medicaid BIPA IGT</b>	132,300,000	0	12,150,000	0.00%	12,150,000
	Federal State Medicaid Programming Funding - DSH	156,700,000	78,349,998	102,845,785	31.26%	24,495,787
	<b>Medicaid Expansion - Managed Care</b>					
	Medicare	24,919,757	12,462,000	0	(100.00%)	(12,462,000)
	Public Assistance (Medicaid)	1,749,229,935	784,614,967	964,142,153	22.88%	179,527,186
	Private Payors and Carriers	2,108,874	1,054,440	514,974	(51.16%)	(539,466)
	<b>Medicaid Expansion - Managed Care Sub Total</b>	1,776,258,566	798,131,407	964,657,127	20.86%	166,525,720
	<b>CCH - Total Fees</b>	2,728,791,424	1,208,251,327	1,341,309,651	11.01%	133,058,324
	<b>Federal Government</b>	0	0	77,579,982	0.00%	77,579,982
	<b>Miscellaneous Revenues -</b>					
	Miscellaneous Fees - CCHHS	11,000,000	5,499,999	1,589,303	(71.10%)	(3,910,696)
	Public Health	1,500,000	749,999	562,792	(24.96%)	(187,207)
	<b>Miscellaneous Revenues - Sub</b>	12,500,000	6,249,998	2,152,095	(65.57%)	(4,097,903)
	<b>TOTALS</b>	\$ 2,823,996,341	\$ 1,260,352,931	\$ 1,462,382,957	16.03%	\$ 202,030,026

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Expenses and Encumbrances**  
**Thru Period 6 as of May 31, 2020**

DEPT #	Department Name	Annual budget	YTD Budget	YTD Expenses	YTD BUDGET Vs YTD Expenses	% Variance	ENCUMBRANCES	TOTAL	YTD TOTAL VS YTD Budget	% Variance
4240	Cermak Health Services of Cook County	\$ 81,149,384	\$ 39,087,966	\$ 37,648,406	\$ 1,439,560	3.7%	\$1,690,923	\$ 39,339,329	\$ (251,363)	-0.6%
4241	Health Services - JTDC	7,224,710	3,478,163	3,117,897	360,266	10.4%	110,651	3,228,548	249,615	7.2%
4890	Health System Administration	43,865,747	20,648,119	20,871,170	(223,051)	-1.1%	608,724	21,479,894	(831,775)	-4.0%
4891	Provident Hospital of Cook County	55,437,995	26,582,530	25,999,169	583,361	2.2%	3,128,696	29,127,865	(2,545,335)	-9.6%
4893	Ambulatory and Community Health Network of Cook County	82,824,868	39,862,471	37,471,631	2,390,840	6.0%	1,371,567	38,843,198	1,019,273	2.6%
4894	Ruth M. Rothstein CORE Center	22,894,303	11,226,814	10,597,480	629,334	5.6%	345,064	10,942,544	284,270	2.5%
4895	Department of Public Health	10,128,595	6,726,140	6,319,117	407,023	6.1%	317,007	6,636,124	90,016	1.3%
4896	Managed Care	1,797,937,796	810,463,420	1,159,724,664	(349,261,244)	-43.1%	124,775,556	1,284,500,220	(474,036,800)	-58.5%
4897	John H. Stroger, Jr. Hospital of Cook County	659,276,331	314,622,878	352,294,505	(37,671,627)	-12.0%	16,446,034	368,740,539	(54,117,661)	-17.2%
4898	Oak Forest Health Center of Cook County	7,320,818	3,380,560	4,026,198	(645,638)	-19.1%	1,100,659	5,126,857	(1,746,297)	-51.7%
4899	Fixed Charges and Special Purpose Appropriations - Health	55,886,790	27,123,415	18,765,213	8,358,202	30.8%	-	18,765,213	8,358,202	30.8%
<b>TOTAL</b>		<b>\$ 2,823,947,336</b>	<b>\$ 1,303,202,476</b>	<b>\$ 1,676,835,450</b>	<b>\$ (373,632,974)</b>	<b>-28.7%</b>	<b>\$ 149,894,881</b>	<b>\$ 1,826,730,331</b>	<b>\$ (523,527,855)</b>	<b>-40.2%</b>



**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds  
Analysis of Revenues, Expenses and Encumbrances  
Six month Period ended May 31, 2020

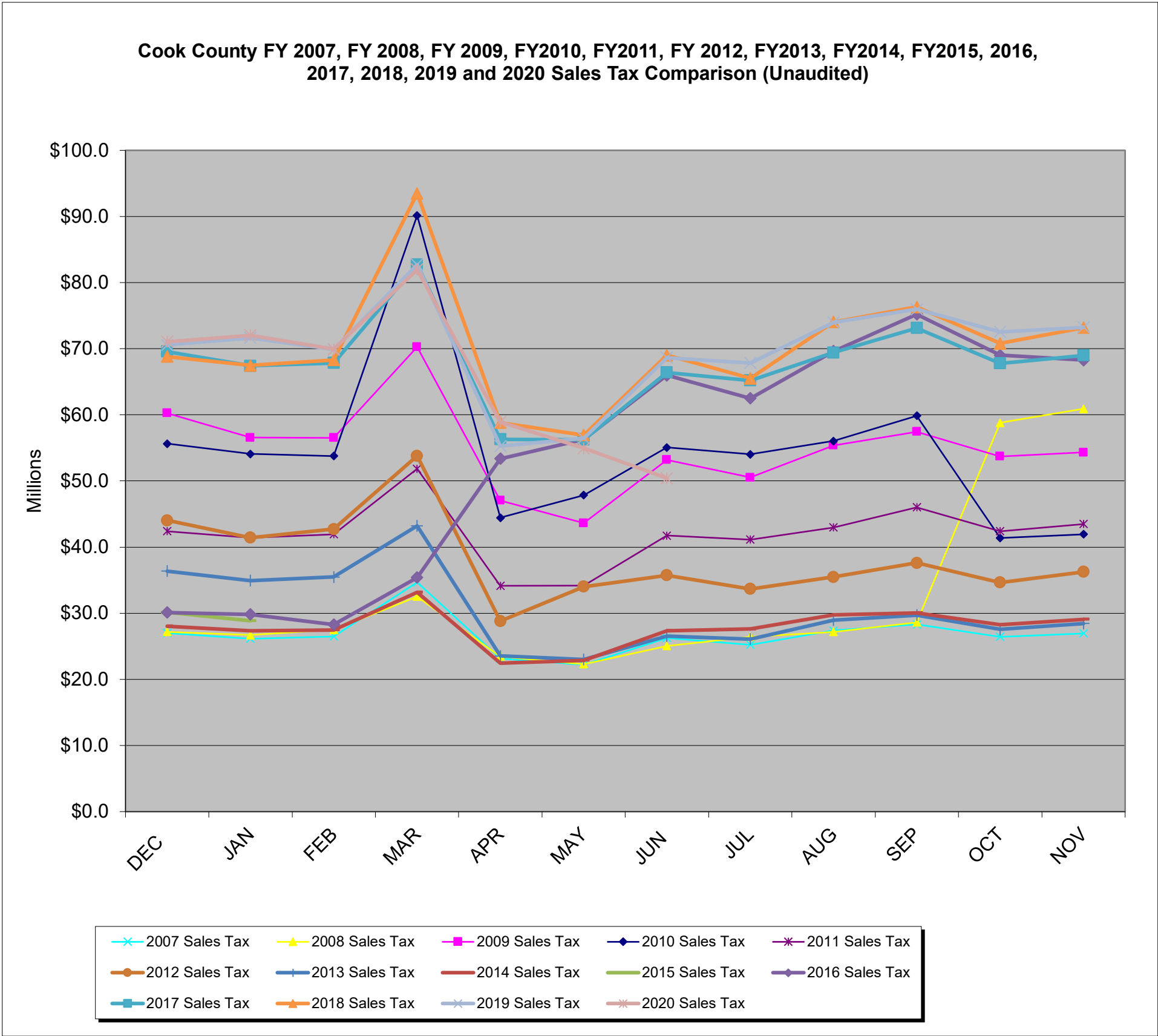
**SPECIAL PURPOSE FUNDS**

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures &amp; Encumbrances</u>	<u>Revenues Over (Under) Expenditures &amp; Encumbrances</u>	<u>5/31/2020 Net Change In Fund Balance</u>	<u>FY19 Projected Fund Balance (Deficit) - Ending</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
501	Motor Fuel Tax IL First	\$12,625,763	\$19,280,441	\$563,170	\$19,843,611	(\$7,217,848)	(\$7,217,848)	\$29,090,561	\$21,872,713
510	Animal Control	1,886,466	1,494,649	88,429	1,583,078	303,388	303,388	10,431,811	10,735,199
524&525	Election Division Fund	25,758,778	23,112,289	213,715	23,326,004	2,432,774	2,432,774	19,296,112	21,728,886
527	Recorder Document Storage System	2,396,400	1,102,927	3,841	1,106,768	1,289,632	1,289,632	337,499	1,627,131
528	Circuit Court Automation	3,509,589	4,139,217	161,453	4,300,670	(791,081)	(791,081)	(4,792,364)	(5,583,445)
529	Circuit Court Document Storage	3,321,321	3,536,042	268,242	3,804,284	(482,963)	(482,963)	(314,721)	(797,684)
530	Law Library	1,750,055	1,790,437	59	1,790,496	(40,441)	(40,441)	1,569,019	1,528,578
531	Circuit Court - Dispute Resolution	66,931	104	0	104	66,827	66,827	19,152	85,979
532	Adult Probation / Probation Service Fee	656,462	485,184	331	485,515	170,947	170,947	146,124	317,071
533	County Clerk Automation	447,997	580,593	11,527	592,120	(144,123)	(144,123)	517,892	373,769
534	Treasurer - Tax Sales Automation	4,327,099	4,817,839	167,446	4,985,285	(658,186)	(658,186)	15,163,522	14,505,336
535	Intergovernment Agreement/ ETSB	751,000	216,794	0	216,794	534,206	534,206	486,954	1,021,160
541	Social Service/ Probation & Court Services	299,039	612,289	15,537	627,826	(328,787)	(328,787)	57,387	(271,400)
544	Lead Poisoning Prevention Fund	25,302	612,645	625,097	1,237,742	(1,212,440)	(1,212,440)	5,880,735	4,668,295
545	Geographic Information Systems - GIS	3,406,371	1,457,665	2,161,134	3,618,799	(212,428)	(212,428)	11,791,466	11,579,038
561	State's Attorney Narcotics Forfeiture	730,000	1,002,111	0	1,002,111	(272,111)	(272,111)	1,560,668	1,288,557
564	Suburban CC TB Sanitarium District	373,085	143,418	7,194	150,612	222,473	222,473	4,162,972	4,385,445
567	Circuit Court Administrative Fund	505,865	294,312	0	294,312	211,553	211,553	(491,546)	(279,993)
570	Recorder Special Fund GIS Fee Fund	1,442,852	527,966	490	528,456	914,396	914,396	1,058,005	1,972,401
571	Recorder Rental Housing Support Fee	114,777	142,443	0	142,443	(27,666)	(27,666)	72,981	45,315
573	Sheriff Women's Justice Services	49,724	0	0	0	49,724	49,724	86,820	136,544
577	Sheriff Vehicle Purchase Fund	5,359	0	0	0	5,359	5,359	459,530	464,889
579	Assessor Special Fund	138,834	0	0	0	138,834	138,834	96,987	235,821
580	CCC Electronic Citation Fund	46,899	70,575	0	70,575	(23,676)	(23,676)	417,106	393,430
583	SAO Records Automation	8,780	103,547	0	103,547	(94,767)	(94,767)	194,345	99,578
584	PD Records Automation	7,851	33	0	33	7,818	7,818	167,056	174,874
585	Environmental Control Solid Waste Mgmt	270,479	114,503	0	114,503	155,976	155,976	1,778,416	1,934,392
586	Land Bank Authority	2,813,403	5,332,787	148,079	5,480,866	(2,667,463)	(2,667,463)	4,154,417	1,486,954
587	Section 108 Loan Program	0	819	0	819	(819)	(819)	8,824,225	8,823,406
588	Erroneous Homestead Exemption Recovery	813,769	643,132	3	643,135	170,634	170,634	670,727	841,361
	Township Roads	364,795	16,564	0	16,564	348,231	348,231	2,964,756	3,312,987
	Sheriff Pharmaceutical Disposal	31,836	720	0	720	31,116	31,116	127,975	159,091
	Sheriff Operations State Asset Forfeiture	12,711	476,705	36,883	513,588	(500,877)	(500,877)	985,843	484,966
	Sheriff Money Laundering State Asset Forfeiture	539	22,483	12,847	35,330	(34,791)	(34,791)	95,821	61,030
	Cable TV Peg Access Support Fund	0	0	0	0	0	0	42,145	42,145
	Cook County Assessor GIS Fee Fund	718,899	183,216	0	183,216	535,683	535,683	0	535,683
	COVID-19 Cares Act Fund	428,602,648	4,323,593	165,382	4,488,975	424,113,673	424,113,673	0	424,113,673

TOTAL	\$498,281,678	\$76,638,042	\$ 4,650,859	\$ 81,288,901	\$416,992,777	\$416,992,777	\$ 117,110,398	\$ 534,103,175
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Table - 6

Cook County Sales Tax Revenue (1)



FY2020 YTD - JUNE 2020			
Current YTD 2020 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$485,296,005	\$459,285,455	(5.36%)	(\$26,010,550)
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				
	(2)	(5,6&7)											
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	YTD Collections
2020	\$71,052,949	\$72,032,875	\$69,939,708	\$81,960,014	\$58,933,108	\$54,947,220	\$50,419,581						\$459,285,455
Over/(Under) Est. (in millions)	(\$0.1)	\$1.6	(\$0.2)	(\$6.2)	\$0.8	(\$2.8)	(\$19.1)						(\$26.0)
2019	\$70,562,415	\$71,626,171	\$69,887,841	\$82,697,771	\$55,278,221	\$56,461,598	\$68,656,689	\$67,846,114	\$73,986,097	\$75,961,709	\$72,546,262	\$73,233,945	\$838,744,833
Over/(Under) Est. (in millions)	\$0.1	\$0.1	\$3.4	(\$0.5)	(\$1.8)	(\$1.0)	\$0.4	\$2.3	\$1.4	(\$0.5)	\$1.8	\$1.5	\$7.2
2018	\$68,813,719	\$67,466,235	\$68,308,548	\$93,480,258	\$58,821,645	\$56,928,623	\$69,006,437	\$65,512,498	\$74,052,336	\$76,306,914	\$70,785,494	\$73,166,741	\$842,649,448
Over/(Under) Est. (in millions)	\$0.3	\$1.5	\$2.3	\$14.5	\$4.6	\$3.0	\$5.8	\$3.7	\$7.3	\$6.4	\$6.3	\$7.7	\$63.4
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
Over/(Under) Est. (in millions)	(\$2.3)	(\$3.1)	\$0.3	(\$0.9)	\$1.7	(\$0.7)	(\$0.8)	\$1.5	(\$1.5)	(\$3.2)	(\$2.4)	(\$0.6)	(\$12.0)
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

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



# The County of Cook, Illinois

## Grant Receivables (\$millions)

May 31, 2020

**Table -7**

By Department	FY2017	FY2018	FY2019	FY2020	Total	% of
Enterprise Technology	\$ -	\$ -	\$ -	\$ 0.3	\$ 0.3	0%
Planning and Development	1.1	-	14.1	8.5	23.7	36%
Office of Economic Development	-	-	-	0.1	0.1	0%
Environment and Sustainability	-	-	0.5	0.3	0.8	1%
Justice Advisory Council	-	-	-	0.1	0.1	0%
Office of the Sheriff	-	-	-	1.6	1.6	2%
State's Attorney	-	-	1.1	6.1	7.2	11%
Medical Examiner	-	-	-	0.1	0.1	0%
Public Defender	-	-	0.1	-	0.1	0%
Emergency Management & Regional Security	-	0.7	10.1	8.1	18.9	29%
Adult Probation Dept.	-	-	-	0.1	0.1	0%
Office of the Chief Judge	-	0.1	-	0.7	0.8	1%
Juvenile Probation	-	-	-	-	-	0%
Clerk of the Circuit Court	-	-	0.3	0.5	0.8	1%
Juvenile Temporary Detention Center	-	-	0.0	-	0.0	0%
Dept. of Transportation And Highways	-	-	0.1	2.8	2.9	4%
Land Bank Authority	-	-	0.2	-	0.2	0%
Dept. of Public Health	-	0.5	2.5	4.7	7.7	12%
<b>Grand Total</b>	<b>\$ 1.1</b>	<b>\$ 1.3</b>	<b>\$ 29.0</b>	<b>\$ 34.0</b>	<b>\$ 65.4</b>	<b>100.0%</b>

By Funding Source	FY2017	FY2018	FY2019	FY2020	Total
Federal Direct - CCH	\$ -	\$ -	\$ 0.2	\$ 0.7	\$ 0.9
Federal Direct - CCP	1.1	-	14.8	10.1	26.0
Federal Pass Through - CCH	-	0.5	0.9	1.8	3.2
Federal Pass Through - CCP	-	0.7	10.7	12.6	24.0
Federal Pass Through - DOT	-	-	-	2.8	2.8
Federal Pass Through - DPH	-	-	0.2	0.8	1.0
Private/Other - CCH	-	-	0.2	0.3	0.5
Private/Other - CCP	-	0.1	0.1	0.4	0.6
State Direct - CCP	-	-	0.8	3.4	4.2
State Direct - DOT	-	-	0.1	-	0.1
State Direct - DPH	-	-	1.0	1.1	2.1
<b>Grand Total</b>	<b>\$ 1.1</b>	<b>\$ 1.3</b>	<b>\$ 29.0</b>	<b>\$ 34.0</b>	<b>\$ 65.4</b>

### Notes to the May 2020 Report:

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

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

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

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