

ST. CLAIR COUNTY

ILLINOIS



ANNUAL SINGLE AUDIT REPORT

For the Fiscal Year Ended December 31, 2020

ST. CLAIR COUNTY, ILLINOIS
Annual Single Audit Report
For the year ended December 31, 2020

Prepared by the Auditor's Office of St. Clair County

ST. CLAIR COUNTY, ILLINOIS
Comprehensive Annual Financial Report
For the year ended December 31, 2020

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INTRODUCTORY SECTION



PATTY A. SPRAGUE

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ST. CLAIR COUNTY

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August 27, 2021

To the Honorable Chairman, Members of the Board,
and the Citizens of St. Clair County,

We hereby issue the annual financial report of St. Clair County, Illinois for the fiscal year ended December 31, 2020, in conformity with accounting principles generally accepted in the United States of America (GAAP). The financial statements have been audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of St. Clair County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile enough reliable information for the preparation of St. Clair County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Scheffel Boyle, a firm of licensed certified public accountants, has audited St. Clair County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of St. Clair County, Illinois, for the year ended December 31, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an opinion that the financial statements for the year ended December 31, 2020 are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are contained herein and may be found in the Single Audit Section of the reporting package.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and, accordingly, should be read in conjunction with it. St. Clair County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

St. Clair County, Illinois was incorporated on April 27, 1790. It is Illinois' first county having been created 28 years prior to the State being created. It is located along the Mississippi River across from St. Louis, Missouri. The County encompasses 673 square miles of both rural and urban areas. Its largest city is the City of Belleville, which is also the county seat. The County is the tenth largest in the state with a population of approximately 257,400 and is the second largest south of the greater Chicagoland region.

The County is comprised of 21 townships that lie in 29 County Board districts. Board members are elected to serve four-year staggered terms. The County Board Chairman is elected at large to a four-year term. This Board is responsible for, among other things, passing ordinances and adopting the budget. The Chairman is responsible for carrying out the policies and ordinances of the Board, overseeing day-to-day operations of the government, and for appointing the heads of the various departments. The Chairman also makes committee assignments and appoints ad hoc committees.

Oversight of other County government offices and the judiciary is the responsibility of the following elected county officials: Assessor, Auditor, Board of Review Members, Circuit Clerk, Circuit Judges, County Clerk, Coroner, Recorder of Deeds, Sheriff, States Attorney, Superintendent of Schools, and the Treasurer. The County Treasurer acts as the County Collector for purposes of property tax collection and distribution as well as the Treasurer. These officials are elected to four-year staggered terms, except the Board of Review members who are elected to staggered six-year terms.

St. Clair County provides a wide range of services including police protection, jail and juvenile detention home operations, emergency service and dispatch, court services, health and welfare services, highway construction and maintenance, building inspections, parks, economic development and planning services. The County is not involved in hospital or nursing home operations. The County also operates MidAmerica St Louis Airport, a joint military-civilian use airport facility adjacent to Scott Air Force Base.

The annual budget is on the cash basis and serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation on a cash basis to the County Administrator each year. The Administrator uses these requests as a starting point for developing a proposed budget. The Finance Committee of the County Board works with the County Board Chairman, Administrator, and the department heads to finalize a budget proposal for presentation to the full Board for approval. The approved budget is by fund and department on a line-item basis. The Finance Committee reviews all budget transfers and transfers from the contingency line are presented to the full Board for approval. Budget to actual comparisons are provided in this report for all major funds.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which St. Clair County operates.

The County continues to adjust its operations due to the current economic environment of the State of Illinois and the County. State actions to improve the State's revenue position continue: reductions in its distributive share to local units of government and shifting its financial responsibilities to local governments. In addition, other State legislative actions, especially those related to the courts, election requirements, and property tax exemptions, have dramatically affected revenues and operating costs for the County.

The County has made concentrated efforts to hold down property taxes by reducing costs when possible and accessing grant funding opportunities. Real estate taxes collected in 2020/2021 for 2019 taxes were \$41 million. Collection deadlines were pushed back in 2020 to help residents who were impacted by the pandemic. This delayed the annual tax sale collections and the final distribution of taxes to the taxing districts until early 2021. Housing values rose across the county and overall collections were on pace with prior years. Property tax revenues, however, continue to be impacted by Tax Increment Financing (TIF) agreements extended by municipalities. TIF districts were designed as a tool to promote economic development for a community. Growth in 2020 tax revenues from increased valuations have been impacted by the existence of 70 TIF districts resulting in a shift of County tax revenues of more than \$4.8 million to the TIF districts. For all 2019 real estate taxes collected in 2020/2021, amounts distributed to TIF districts accounted for 11.21% while those distributed to schools was 59.90% and 10.61% went to County funds.

In addition to lost revenues relating to TIFs, the state mandated veteran's 100% property tax exemption, which has no income eligibility requirement, resulted in a reduction of revenue to the County of \$2.2 million in 2019 and \$2.6 million in 2020. These again are only the amounts applicable to the County's portion of tax bills. Any reductions in taxable values, whether it is from TIFs or exemptions, increases the tax burden on other taxing districts.

The County's unemployment rate for its entire labor force for December 2020 was 9.0% up from 4.0% at the end of 2019, a direct result of the COVID-19 pandemic shutdown. Due to its varied industries and its proximity to St. Louis, the metropolitan region's rate was 7.9%. The rate for the State of Illinois was 9.5%. As of May 2021, the unemployment rate for the County was 5.6%, the State of Illinois' rate was 6.7%, and the St. Louis metropolitan region's rate was 4.6%. The County provides industrial, manufacturing, service and agricultural employment and has a highly skilled workforce.

Scott Air Force Base is the largest employer with more than 13,000 government, civilian, and military employees and has an annual economic impact of more than \$3.5 billion. The County/Airport owns approximately 6,000 acres surrounding Scott Air Force Base on three sides. The Community understands the importance of the Base and County leadership has helped avoid any encroachment on base property. This has been the #1 criteria cited in previous base closure discussions. The Base continues to expand bringing additional jobs to the County. A regional, civilian task force, co-created by the County Board Chairman, has helped promote this expansion. The County Board Chairman was awarded the **2018 Community Leadership Award** from the national Association of Defense Communities for his work building a military-community partnership that enhances the mission of an active installation. In 2020 St. Clair County was designated as a **Great American Defense Community** by the Association of Defense Communities for going above and beyond to support service members, their families, and veterans.

There continues to be growth and development in the County. A significant development was completed at the end of 2018 on the East St. Louis-Mississippi riverfront known as the River Bridge District. Using both public and private funds, road reconstruction and realignment now provides access to large tracts of land for commercial and industrial development. Along with the Casino Queen, the four agri-business giants known as ABCD are now located or expanding on the riverfront: A is Archer Daniels Midland (Sauget), B is Bunge (Fairmont City), C is Cargill (East St. Louis), and D is Louis Dreyfus (Cahokia). In addition, Illinois American Water Company added another \$9 million investment to its infrastructure as part of the overall project. Although smaller, but still significant, Continental Grain is also expanding on the Cahokia riverfront.

These activities are all located within St. Clair County's Southwest Regional Port District. Established in 1994, the Southwest Regional Port District's boundaries consist of the following townships in St. Clair County: Canteen, Centreville, East St. Louis, Stites, and Sugar Loaf. The Southwest Regional Port District is located directly across the river from St. Louis which provides the Port District with a great logistical advantage. The St. Louis metro area is one of the nation's largest markets. The port district has direct access to many interstates and Class I railroads. Additionally, the Port District has the advantage of being located just south of the last lock and dam on the Mississippi River providing cost and time savings to shippers. It is estimated that roughly 10.4 million tons of marine cargo activity is being handled within the Southwest Regional Port District, directly or indirectly, and it supports 8,713 jobs within the state. These workers earn an estimated \$581.9 million in wages and contribute approximately \$967.8 million towards State GDP. The activity comes from shippers across the state making use of facilities within the district, as well as the services supporting their goods movement.

The County is in the center of major transportation networks. Highway interstates 64, 55/70, and 255 are supplemented by many other U.S. and state highways. There are multiple bridges across the Mississippi River providing highway connections between St. Clair County and the City of St. Louis. Five Class 1 railroads and two Class 3 railroads provide rail freight service to the area. Amtrak currently serves residents who wish to travel from current stations in downtown St. Louis or Alton, Illinois. The Mississippi and Kaskaskia Rivers provide barge freight service connecting the Great Lakes and the St. Lawrence Seaway to the Gulf of Mexico.

Other significant growth continues in the eastern part of the County with continued expansions made at Scott Air Force Base and MidAmerica St. Louis Airport. Two recent hospital expansions support the growth area; St Elizabeth's SSM and Memorial Hospitals. Memorial's capacity to serve area residents has been enhanced with its BJC Healthcare affiliation and the completion of the Washington University School of Medicine's Siteman Cancer Center on its east campus. A related rehabilitation facility is currently under construction near the hospital.

In addition, two airports are in the County: St Louis Downtown Airport and MidAmerica St. Louis Airport (MidAmerica). St Louis Downtown Airport is the base for several service, MRO, and charter operations. MidAmerica hosts scheduled air carrier and charter passenger service. Allegiant Airlines provides scheduled passenger service. The airline has continued to expand its passenger services since 2014 and continues through 2021 with twelve destinations from MidAmerica St Louis Airport. Due to the increased passenger service, it was necessary in 2020 to expand the Airport's parking lot by an additional 500 spaces. Based on enplanements, MidAmerica is ranked 6th of the Illinois' 13 primary airports and chosen as the **2018 Primary Airport of the Year** by the Illinois Department of Transportation's Department of Aeronautics. Across the United States, MidAmerica is ranked 210th out of 550 commercial service airports.

Along with scheduled passenger service, MidAmerica and Scott Air Force Base jointly operate a civilian/military airport that also includes unscheduled charter cargo service, general aviation, and military operations. MidAmerica provides the Air Force not only a second runway, but also a longer runway (10,000 feet) that accommodates the growing size of both military and commercial aircraft. The Illinois State Police hanger is the base for various law enforcement operations and the Illinois Army Guard's "MidAmerica Armory" also resides at the Airport. Helicopter operations

started in the 3rd quarter of 2020 with the construction of a hanger and related infrastructure. In 2006, U.S. legislators from Illinois and other local leaders were able to secure an international port of entry status for the MidAmerica St. Louis Airport. The Airport holds a foreign trade-zone location designation and has a Customs and Border Protection (CBP) facility on site. A 56,000 square foot refrigerated warehouse houses North Bay Produce that operates a redistribution center for perishable fruits and vegetables. North Bay Produce looks to expand produce warehousing activities of perishable goods.

Boeing has certain aircraft parts manufacturing operations in a 50,000 square foot facility. In 2019, Boeing brought development operations with nearly 100 more employees to its MidAmerica location. These operations expanded in 2020 while Boeing began a temporary F-15 flight training project to the Airport in 2021. In 2021, Boeing entered into a predevelopment agreement to plan future development at MidAmerica Airport. With County, State, and Federal dollars, the Airport will add nearly \$50 million in an aircraft bridge and taxiway improvements to the Airport's infrastructure assets.

A commuter mass-transit system connects St. Clair County to St. Louis, Missouri. The system currently links St. Louis Lambert International Airport to Scott Air Force Base in Mascoutah, Illinois, which is adjacent to the MidAmerica St. Louis Airport. Additional expansion of MetroLink in Missouri has increased connections to other southwest St. Louis County locations. In 2019, plans for the extension of the commuter system to the civilian air terminal at MidAmerica by the St. Clair County Transit District in conjunction with the State were started. The State designated \$96 million from its Capital Bill for the project which is beginning in 2021.

St. Clair County has several institutions of higher education within its borders as well as the exceptional educational opportunities in neighboring St. Louis, Missouri including but not limited to Washington University in St. Louis and St. Louis University. Southern Illinois University at Edwardsville is located approximately 20 miles north of the County. Located in the County, Southwestern Illinois College is a community college offering various associate degrees and certificate programs while McKendree University, the oldest college in Illinois, offers more advanced degrees.

Long-term Planning

As development continues to expand along the Interstate 64 corridor, the County has invested millions of dollars to expand roadways to better connect various parts of the County and facilitate travel for its residents. A major interchange was completed in late 2017 by the County/State near Scott Air Force Base/MidAmerica St. Louis Airport. This interchange facilitates current expansion at the Base and is expected to increase commercial development in the area where the County owns significant acreage. It is estimated that the value of the County's investment in the property around the airport has already risen substantially in the last few years. Leaders continue to work diligently to expand mass transit by securing federal and state funding for the expansion of the MetroLink mass transit system, as previously discussed, in addition to providing certain sales tax revenue earmarked for the Bi-State Transit District growth.

The County, along with two adjacent communities, was able to establish a special flood prevention district funded primarily by a sales tax to improve existing levies along the Mississippi River. Representatives of these metro-east communities formed a task force to work closely with the Corps of Engineers to mitigate flood hazards in areas along the river and enhance economic development. These improvements have become especially critical, as more than \$50 million has been invested in the expansion of barge/rail/truck terminals within the County along the Mississippi River with more projects in the engineering phases. This tax has a sunset clause of 2040.

Development in the County increases the demands on County government. The County continues to expand its road systems and 911 emergency system, including the CodeRED Community Notifications. A new interchange being built on Interstate 255 at Dupon is being funded in large part by the State of Illinois. Operating and storage needs as well as building repairs, improvements and renovations are under constant review. The County, in conjunction with the Public Building Commission, has compiled a list of major upgrades for existing buildings under its five-year plan detailing certain renovations and improvements that include significant structural and security modifications and upgrades that have already begun. With continuing changes in technology, all IT systems, related infrastructure, and cybersecurity are also under continuous review. Substantial investments are underway for upgrades and improvements.

The County continues to explore development opportunities for the region, especially at MidAmerica St. Louis Airport, in conjunction with the expansion of Scott Air Force Base (Scott). The military base is the #1 employer in the County. Military, County and other local leaders continue to work on joint-use planning. Built as a joint-use facility, the connection between the Scott runway and the runway at MidAmerica St Louis Airport provides the military additional runway space. Expansion of military activities at the base over the last several years has led to increased personnel working at the base and the expansion of military housing. The Department of Defense has recently made commitments in the area of \$300 million in new construction over the next five years at the base. The county has made significant progress in developing a new aeronautical campus on airport property.

With the expansion of Boeing operations and flight testing, the Airport continues to work toward expanding and developing more aeronautical activities. The MidAmerica St. Louis Airport continues to expand air service.

Passenger service continues to increase, leading to additional Passenger Facility Charges revenue and eligibility for additional Airport Improvement funding from the FAA. Enplanements grew from 33,000 passengers in 2015 to more than 153,000 in 2019. Due to the pandemic, however, enplanements plummeted in 2020 but have rebounded in 2021. As normally reported by airports, this translates into more than 300,000 passengers normally going through the MidAmerica terminal. With the rapid growth at the Airport, the FAA and the Transportation Security Administration (TSA) have been watching closely. Significant dollars have been invested by all in the last several years on expanded security/screening equipment, seating, and parking. The rental car company that currently services the Airport has already increased their footprint at the Airport. In conjunction with the FAA and the State, the Airport has completed the first phase on the expansion of the terminal to more adequately service the increase in passenger activity and have expedited the completion of the terminal expansion to 2022 with two more gates and additional concession and office space. The Airport has nearly completed updating their Master Plan documents as part of the FAA requirements from which the County expects other opportunities will be highlighted for future growth.

Cash Management Policies and Practices

The County Treasurer concentrates on ensuring that cash balances are always invested. Cash balances fluctuate considerably during the year due predominantly to the timing of real estate tax collections, but delayed or decreased state revenues and increasing operational and capital costs and debt service have reduced average cash balances. The Treasurer pools the money from all funds of the County to maximize investment opportunities using certificates of deposit, money markets, U.S. obligations, commercial paper, repurchase agreements, and the State Treasurer Pool. State statutes and collateral requirements of the County's investment policy, both established to protect public funds, limit investment options. The Treasurer continues to monitor his options as investments mature as well as determining the short and long-term investment opportunities. As the federal rates continue to be low, long-term investments available to the County may not be practical at this time.

Interest rates and investment earnings also have an impact on the County's plans for acquiring and retiring debt. With the current problems at the state, interest rates for borrowing currently available for those in Illinois are not always attractive; however, the County continues to monitor the opportunities of refinancing. In October of 2019, certain general obligation bonds were refinanced and in 2020 most of the remaining long-term debt instruments were also refinanced to take advantage of the declining borrowing rates available to units of government. The result of these moves made it possible to reduce cash flow requirements for debt service starting in 2020.

Risk Management

St. Clair County maintains self-insurance programs for employee medical, tort, and worker's compensation. The County purchases commercial insurance for excess coverage over the self-insured retention amounts and has elected to fully insure selected exposures. The County uses third-party actuaries and insurance consultants to help determine funding requirements based on trends in actual claims experience, stop loss coverage, commercial premiums, and provision for catastrophic losses.

The County continues to make concentrated efforts to control insurance costs through its self-insurance programs. Costs had been rising significantly each year and the County is in constant review of its coverages, deductibles, legal fees, brokers, operations, and other ways to reduce costs including petitioning legislators regarding workmen's compensation reform. The insured assets and activities, including enhanced cyber-security, of the County continue to increase thereby increasing the overall insurance exposures and costs for the County. Premium expense for governmental activities for general liability, property, and worker's compensation insurance increased from \$1,442,000 in 2019 to \$1,537,000 in 2020. Airport insurance premium expenses also increased from \$392,000 in 2019 to \$396,000 in 2020. Self-insured claims paid decreased by nearly \$1 million while estimated outstanding claims increased by nearly \$1 million. Trying to maximize the cost benefits, the County continues to explore other plan options and vendors in the marketplace and changes in operational activities to minimize exposures.

The County has been aggressive in its attempts to curtail rising employee medical costs while still providing good benefits. Claims and premium costs have seen dramatic changes and fluctuation in recent years. In addition to rising medical costs, the number and types of medical incidents affect the annual costs. The 2020 claims costs and premiums, net of stop loss reimbursements, were \$10 million while costs in 2019 were \$12 million, however the impact of the pandemic cannot yet be determined. Changes have been made to the pharmaceutical broker/consultant arrangements that provided certain cost saving while an on-site healthcare center opened in June of 2020. This onsite healthcare center provided COVID testing and other medical services to county employees and their families. Cost savings will be better evaluated after a full year of utilization. The County continues to review the current and long-term effects of changes in retiree medical benefits as part of the annual actuarial study. The County funds, on an actuarially basis, future medical costs for current and future participating retirees. This is done to minimize the cost burden in later years. The funding requirements include current and prior service costs. This is expected to increase as medical costs and the number of retirees increases. The County continues to take steps to monitor coverage and review other service options as it attempts to minimize the effects of federal mandates regarding healthcare; however, it is not possible to anticipate how these mandates might change.

Employee Retirement System

The County is a participating member, by state statute, in a contributory multi-employer retirement plan administered by the Illinois Municipal Retirement Fund (IMRF), which covers all employees who meet certain criteria. The annual County contribution is based upon rates fixed

annually by IMRF to provide funding of prior service costs, including interest, as determined actuarially, over a period of not more than thirty years. The County continues to pay its annual required contribution each year as actuarially determined by IMRF for all three plans: Regular, Special Law Enforcement (SLEP) and Elected County Officials (ECO). From 2003 to 2020, the rates have changed as follows: Regular employees, .96% to 9.43%; SLEP (law enforcement), 12.80% to 24.55%; and ECO (elected officials), 44.31% to 60.34%. The rates for 2021 are 8.86%, 26.12%, and 58.94%, respectively. The changes for 2022 are unclear.

Covid-19

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report and, as such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition and the future results of operations. The American Rescue Plan Act (ARPA) was passed in early 2021 and provided funds to local governments for the purpose of assisting residents and communities recover from the pandemic. The County has received a portion of their allotted ARPA funds, although no determination has been made on how to utilize these funds under the limited current federal guidance available.

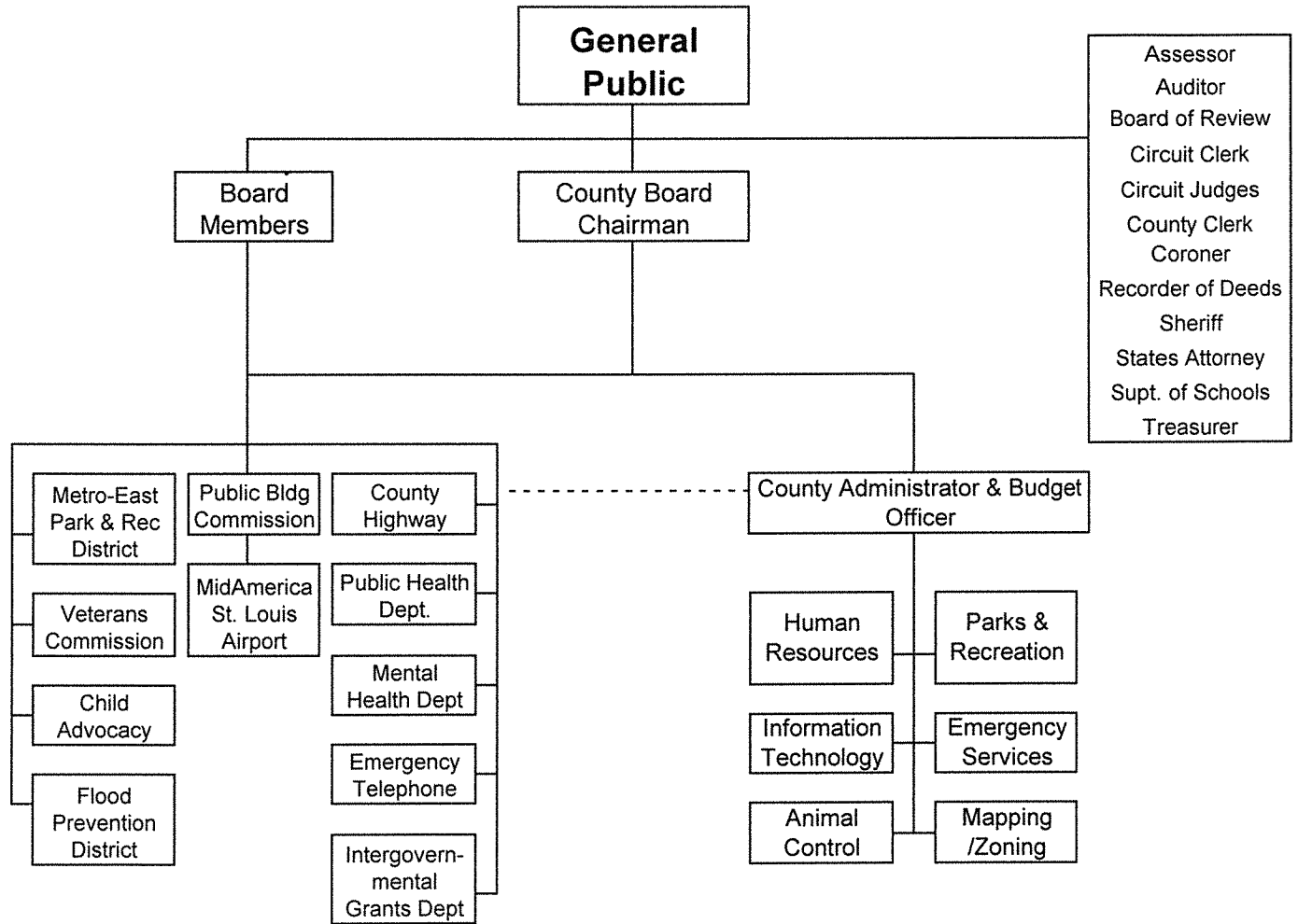
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the St. Clair County Auditor's office and the Administration. We would like to express our appreciation to those who assisted and contributed to the preparation of this report. Credit also must be given to the Chairman and County Board for their support for maintaining integrity and ethical values and for their commitment to competence and professionalism in the management of St. Clair County finances.

Respectfully,



Patty A. Sprague
St. Clair County Auditor

St. Clair County, Illinois Organizational Chart



ST. CLAIR COUNTY, ILLINOIS

Principal Officials

December 31, 2020

County Board Members

DIST	BOARD MEMBER	DIST	BOARD MEMBER
1	Robert Allen Jr.	16	Dave Langford
2	Harry Hollingsworth	17	Steve Gomric
3	Willie Dancy	18	Matt Smallheer
4	Robert Wilhelm	19	Jana Moll
5	Lonnie Mosley	20	Kevin Dawson
6	Roy Mosley Jr.	21	Dean Pruett
7	Ed Cockrell	22	Michael O'Donnell
8	Ken Easterley	23	Richie Meile
9	C. Richard Vernier	24	Marty Crawford
10	C. J. Baricevic	25	James Haywood
11	Jerry Dinges	26	Scott Tieman
12	Susan Gruberman	27	Ken Sharkey
13	Stephen Reeb	28	Scott Greenwald
14	Robert Trentman	29	Rick Casey
15	John Coers		

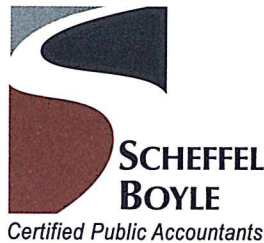
Other Elected Officials

Mark Kern, County Board Chairman
Tom Holbrook, County Clerk
Kahalah Clay, Circuit Clerk
Andy Lopinot, County Treasurer
Patty Sprague, County Auditor
James Gomric, State's Attorney
Michael T. Costello, Recorder of Deeds
Calvin Dye, County Coroner
Mark Eichenlaub, Regional Supt. of Schools
Rick Watson, Sheriff
Jennifer Gomric-Minton, County Assessor
Angela Grossmann-Roewe, Board of Review
Kinnis Williams, Board of Review
Michael Crockett, Board of Review
Andrew Gleeson, Chief Judge of the Circuit Court

Appointed Officials

Debra Moore, Director of Administration
Barbara Hohlt, Public Health Administrator
Dana Rosenzweig, Executive Director, Mental Health Board
Rick Stubblefield, Director, Intergovernmental Grants/Economic Development
Norm Etling, Superintendent of Highways
Jeffrey Sandusky, Director, Data Processing
Frank Bergman, Manager, Human Resources
Anne Markezich, Director, Zoning/Mapping & Platting
Herb Simmons, Emergency Services & Disaster Agency
Greg Norkus, Probation
Lisa Brennan-Fleming, Asst. Director, Detention Home
Cheri Weaver, Animal Control
Bryan Buehlhorn, Parks
Jim Brede, Director of Buildings

FINANCIAL SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

Mr. Mark Kern, Chairman
St. Clair County Board
Belleville, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Clair County, Illinois (County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of St. Clair County Intergovernmental Grants Department, which represents 16.9 percent, 10.4 percent, and 77.6 percent, respectively, of the assets, net position, and general revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for St. Clair County Intergovernmental Grants Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for St. Clair County, Illinois, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, the pension plan information on pages A1-A5, the other post employment benefit information on pages A6-A8, the budgetary comparison information on pages A9 through A12 and the Notes to Required Supplementary Information on page A13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Clair County's basic financial statements. The introductory section, combining and individual fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The Schedule of Passenger Facility Charges is also presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and is not a required part of the basic financial statements.

The combining and individual fund financial statements, the Schedule of Expenditures of Federal Awards, and the Schedule of Passenger Facility Charges are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, the Schedule of Expenditures of Federal Awards, and the Schedule of Passenger Facility Charges are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2021, on our consideration of St. Clair County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Scheffel Boyle
Belleville, Illinois
August 27, 2021

ST. CLAIR COUNTY, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

As management of St. Clair County, Illinois, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the County's financial statements, which follow this section. It should also be noted that the financial statements for 2020 included the activities of the Public Building Commission as a blended component unit in compliance with accounting principles generally accepted in the United States of America. The discussions as noted in this management discussion and analysis will focus only on the primary government.

Financial Highlights

- The assets of St. Clair County exceeded its liabilities at the close of the year by \$346,296,000 (net position). Of this amount, \$153,186,000 is restricted for specific purposes of governmental activities and \$1,404,000 for business-type activities. \$204,422,000 account for the total net capital assets less related debt.
- The County net position increased \$28 million for governmental activities in 2020 with increased revenues of \$10.7 million and an actuarial adjustment for pension and post employment benefits of \$10.8 million.
- The Airport's net position increase for 2020 was \$553,000. Declines in passenger service and certain other revenue producing operations were offset by special airport grant funding related to the pandemic.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of St. Clair County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of St. Clair County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, transportation, judicial, and public health. The business-type activities of the County are the MidAmerica St. Louis Airport operations.

The government-wide financial statements discretely present the financial information for the County's component units: St. Clair County Intergovernmental Grants Department, which includes a consortium of multiple counties, and the Flood Prevention District. Separately issued audited financial statements for the Grants Department may be obtained from their administrative offices at 19 Public Square, Belleville, Illinois 62220. Separately issued audited financial statements for the Flood District may be obtained from the County Board office at 10 Public Square, Belleville, Illinois 62220.

The government-wide financial statements can be found on pages 12-14 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Classifications of expenditures within functions in the governmental fund statements are based on the County's budget document. Certain costs reported as general government expenditures in the funds statements have been distributed to the various functions for the government-wide financial statements reporting purposes. These include employee social security, retirement, and insurance benefits, occupancy costs, supplies, and other insurance costs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains multiple governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Lease Payable Fund, Transportation Fund and the Debt Service Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages B7-B18 of this report.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its Airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions, including employee medical self-insurance, unemployment, and occupancy costs. The services provided by these funds predominantly benefit the governmental rather than the business-type functions. They have been included with the governmental activities in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the MidAmerica St. Louis Airport. The Airport is considered to be a major fund of St. Clair County. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements on pages B19-B23 of this report.

The basic proprietary funds financial statements can be found on pages 19-23 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. Details can be found on pages B24-B27.

The basic fiduciary fund financial statements can be found on pages 24-25 of this report.

Notes to the financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 26.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning St. Clair County beginning on page A1. The County adopts an annual appropriated budget on the cash basis for its governmental funds. Budgetary comparison schedules have been provided for the General, the Transportation, the Lease Payable, and the Debt Service funds to demonstrate compliance with the budget on pages A9-A12. Budgetary comparison for the non-major governmental funds can be found as part of the combining statements.

The combining statements referred to earlier in connection with non-major governmental funds, internal service funds, and the fiduciary funds are presented immediately following the required supplemental information. Combining and individual fund statements and schedules can be found on pages B1-B27 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of St. Clair County, assets exceeded liabilities by \$346,296,000 at the close of 2020.

The governmental activities' total assets/deferred outflows account for nearly 75% of total assets/deferred outflows of the County; 67% of the liabilities/deferred inflows; and 81% of net position. Approximately 47% of total assets/deferred outflows are invested in capital assets of which nearly 45% are attributable to the Airport.

St. Clair County's Net Position

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current assets	\$ 242,714	\$ 226,972	\$ 175	\$ (1,575)	\$ 242,889	\$225,397
Restricted assets	220	311	1,405	984	1,625	1,295
Other non-current assets	13,811	220	868	215	14,679	435
Capital assets	148,367	147,390	121,792	123,279	270,159	270,669
Total assets	405,112	374,893	124,240	122,903	529,352	497,796
Deferred outflows-pension/OPEB	21,923	30,363	347	530	22,270	30,893
Deferred outflows-other	2,104	902	17,637	6,755	19,741	7,657
Total assets/deferred outflows	429,139	406,158	142,224	130,188	571,363	536,346
Current liabilities	17,174	16,258	4,132	3,516	21,306	19,774
Net pension/OPEB liabilities	-	14,229	-	-	-	14,229
Other long-term liabilities	43,514	42,447	69,676	58,965	113,190	101,412
Total liabilities	60,688	72,934	73,808	62,481	134,496	135,415
Deferred inflows-pension/OPEB	44,723	39,058	1,165	1,009	45,888	40,067
Deferred inflows-other	44,683	43,166	-	-	44,683	43,166
Total liabilities/deferred inflows	150,094	155,158	74,973	63,490	225,067	218,648
Net position						
Net investment in capital assets	127,465	126,449	76,957	78,309	204,422	204,758
Restricted	153,186	133,516	1,404	984	154,590	134,500
Unrestricted	(1,606)	(8,964)	(11,110)	(12,595)	(12,716)	(21,559)
Total net position	\$ 279,045	\$ 251,001	\$ 67,251	\$ 66,698	\$ 346,296	\$317,699

Total current and restricted assets, comprised predominantly of cash and investments and receivables, increased by nearly \$17.8 million from 2019. Cash and investments rose nearly \$9.4 million as a result of increases in operating grants (which includes additional motor fuel tax and COVID pandemic grant funds), and decreased operating expenses. Receivables increased \$5 million; predominately from reimbursements and other grants. Taxes receivable increased by almost \$2.9 million; \$1.5 million of 2019 was uncollected until 2021. Property tax receivables of \$42 million in 2020 are included in current assets but will not be collected until mid-2021 to finance the 2021/2022 expenditures. Revenue recognition for these receivables has been deferred (included in deferred inflows) and not included in the County's net position. The business-type activities holds more than \$1.3 million in restricted assets at the end of 2020 that can only be used for certain debt service payments.

Changes in pension and OPEB related accounts resulting from actuarial studies increased total assets/deferred outflows by \$2.6 million while decreasing total liabilities/deferred inflows by \$8.2 million; net reduction of \$10.8 million was adjusted through the changes in net position.

The most significant portion of St. Clair County's net position is its investment in capital assets (e.g., land, buildings, equipment, and infrastructure) less any related outstanding debt used to acquire these capital assets that is still outstanding. The County uses these capital assets to provide services to its citizens or, for Airport assets, provide services to its customers; consequently, these assets are not available for future spending. Although St. Clair County's investments in its capital assets are net of related debt, it should be noted that the resources needed to repay this debt must generally be provided from future resources since the capital assets themselves cannot be used to liquidate these liabilities.

The governmental activities for 2020 included the net additions of nearly \$8.9 million in capital assets (before depreciation). The County added nearly \$3.6 million of highway projects while completing \$1.4 million worth of projects; equipment, \$809,000; and land and building improvements, \$4.5 million. Nearly \$9 million remains in progress for road projects and another \$1.9 million in other projects. Road infrastructure (including related land), net of accumulated depreciation continues to be the more significant part of the capital assets of the governmental funds at nearly \$95 million or 64% of the total governmental activities capital assets. Major infrastructure assets that were acquired (purchased, constructed, or donated) after June 30, 1980, or that received major renovations, restorations, or improvements after that date have been capitalized and reported in the government-wide financial statements. At December 31, 2020, the County maintained approximately 242 miles of roads. Of this, 148 miles are considered oil and chip roads and another 22 miles are asphalt roads, both of which were acquired or constructed prior to 1980. In most cases these roads have had little improvements other than routine maintenance. Accordingly, these roads have not been capitalized. The County uses a threshold of \$200,000 per road mile for its capitalization policy.

The business-type activity capital assets are with MidAmerica St. Louis Airport operations. These assets, which account for nearly 86% of Airport assets, have been financed with County, state, and federal contributions in addition to debt proceeds. The County continues to make improvements with the financial assistance of FAA and state grant funds when feasible as well as County contributions.

Non-current liabilities represents a major component of liabilities/deferred inflows (51%); \$115 million or 50% of all liabilities/deferred inflows is a direct result of financing capital assets and improvements and interest accretion on outstanding debt. Liabilities/deferred inflows related to pensions and post-employment benefits (OPEB) account for nearly \$46 million while other deferrals of \$45 million relate to property taxes to be collected in 2021. Other liabilities were more than \$17 million and tend to fluctuate with operations and the timing of payments for both operations and construction projects.

At the end of the year, the County reported positive net position for both the governmental and business-type activities. The assets of St. Clair County exceeded its liabilities at the close of the year by \$346,296,000 (net position). Almost 45% of net position is restricted for specific use; \$153,186,000 are restricted for specific purposes of governmental activities and \$1,404,000 for business-type activities. The investment in net capital assets less related debt was \$204,422,000 at the end of 2020.

Net position of St. Clair County increased by \$28.6 million from 2019. Governmental activities experienced a positive change of \$36.2 million before transfers to Airport activities.

St. Clair County's Changes in Net Position

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues						
Charges for services	\$ 31,626	\$ 30,042	\$ 5,956	\$ 7,917	\$ 37,582	\$ 37,959
Operating grants & contributions	28,654	18,265	3,864	374	32,518	18,639
Capital grants & contributions	571	1,600	743	1,364	1,314	2,964
General revenues						
Property taxes	41,284	40,001	-	-	41,284	40,001
Other taxes	19,894	19,647	-	-	19,894	19,647
Investment earnings	1,463	3,268	12	19	1,475	3,287
Other	62	25	168	-	230	25
Total revenues	123,554	112,848	10,743	9,674	134,297	122,522
Expenses						
General government	20,454	20,227	-	-	20,454	20,227
Public safety	35,507	40,149	-	-	35,507	40,149
Judicial	10,143	11,905	-	-	10,143	11,905
Public health	9,960	10,195	-	-	9,960	10,195
Transportation	10,308	11,360	-	-	10,308	11,360
Unallocated Interest	963	467	3,607	4,222	4,570	4,689
Airport operations	-	-	14,758	15,290	14,758	15,290
Total expenses	87,335	94,303	18,365	19,512	105,700	113,815
Changes in net position before transfers	36,219	18,545	(7,622)	(9,838)	28,597	8,707
Transfers	(8,175)	(7,012)	8,175	7,012	-	-
Changes in net position	28,044	11,533	553	(2,826)	28,597	8,707
Net position-beginning	251,001	239,468	66,698	69,524	317,699	308,992
Net position-ending	\$ 279,045	\$ 251,001	\$ 67,251	\$ 66,698	\$ 346,296	\$317,699

Governmental Activities

Total governmental revenues increased \$10.7 million from 2019. Charges for services increased \$1.6 million. Increases from public safety fees and road construction projects were offset by declines in revenue for public health services. Operating grants and contributions increased by \$10.4 million attributable in large part to CARES Act funds and the State's Rebuild Illinois Motor Fuel Tax program. Capital grants dropped by \$1 million and was related to funding for road construction projects. An increase in assessed valuation helped boost revenues from property taxes by \$1.3 million. Property taxes account for more than 33% of governmental revenues. Sales and income taxes increased by \$756,000 while Personal Property Replacement Tax decreased by \$433,000. Investment earnings dropped by \$1.8 million as investment rates fell in 2020.

Overall governmental expenses decreased by \$7 million. Increases in election expenses were offset by reductions in public safety costs, court costs, and transportation costs during the pandemic. The changes in transportation costs tend to fluctuate with weather and scheduled projects. The actuarial adjustment reduced pension expense \$9.5 million in 2020; \$5 million of which was public safety. Tort insurance costs were nearly \$600,000 more.

Business-type Activities

Built as a joint-use military/civilian facility with Scott Air Force Base, the operating deficits of the Airport have included a significant amount of fixed costs required to keep the runway open as part of the compliance with FAA grant assurances and the joint-use agreement with Scott Air Force Base. These costs include, but are not limited to, fire safety and security, insurance, and runway maintenance. The Airport posted a \$553,000 increase in net position for 2020. Airport revenues increased more than \$1 million. Declines in operating revenues due to the Covid-19 pandemic were offset by \$3.6 million in Federal CARES grants. Aeronautical rents, fees, terminal concessions, Passenger Facility Charges, and parking revenue represented a \$394,000 decrease. Fuel sales decreased more than \$1.6 million as fuel prices continued to be volatile; however the number of gallons sold also dropped nearly 227,000 gallons.

The Airport received capital grants for terminal improvements from the FAA of nearly \$743,000. The timing of eligible FAA participation projects impacts the recognition of grant revenues from year to year and generally requires a 5% to 10% County match. Most often annual awards can be carried forward from year to year. Increased passenger traffic may also make the Airport eligible for additional Airport Improvement Program grant funds from the FAA. Since 2018, the Airport also received operating grant funding toward its Master Plan project as required by the FAA in the amounts of \$348,000, \$373,500, and \$194,700 respectively.

Expenses, which included \$6 million of depreciation, decreased \$1.1 million. Increases in personnel and planning/future development costs were offset slightly by reductions in repair and maintenance costs and nearly \$1.6 million in aviation fuel costs. Interest costs were down by \$615,000 as certain debt was paid while much of the remaining debt was refinanced. Included in operating costs were the costs associated with the bond refinancing which accounted for \$450,000 of the change. Depreciation decreased slightly and accounts for nearly 54% of total expenses.

Interest continues to be a major expense of the Airport. Interest expense was \$3.6 million in 2020 and \$4.2 million in 2019. Interest of \$3,606,000 was charged for the current interest bonds and other debt. Amortization of premiums and deferred loss was \$938,000 in 2020.

The County continues to provide support to the Airport through operating transfers from other County funds. These transfers included cash of \$2.4 million and costs paid on behalf of the Airport. These costs included personnel benefit costs of \$205,000, insurance of \$518,000, and debt service of \$2,801,000. In addition the County made capital and operating grant matching payments of \$269,000. The Public Building Commission contributed \$40,000 toward operating costs and \$1,943,000 in capital expenditures. Total transfers increased by \$1,163,000 from 2019.

Financial Analysis of the County's Funds

St. Clair County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year, with consideration given to certain restrictions.

At the end of 2020, St. Clair County's governmental funds reported combined ending fund balances of approximately \$150 million, an increase of \$14 million from 2019, after a transfer of \$6 million to the Airport, inclusive of benefits, insurance, and debt service as discussed above under business-type activities. Approximately \$22 million constitutes an unassigned fund balance which is available for spending at the government's discretion. The remainder of the fund balance is non-spendable, restricted, committed, or assigned; not available for new spending because it has already been committed to pay debt service, insurance costs and claims, or other restrictive purposes as designated by statute or management.

The *General Fund* is the chief operating fund of St. Clair County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$24 million, while the total fund balance was \$35 million. Certain prepaid expenses and inventory account for \$755,000 of non-spendable fund balances while \$1,535,000 is contractually restricted. The County has committed \$6.5 million to fund certain County capital projects in 2021, \$903,000 for GIS, economic development, automation and other expenses, and assigned \$1.3 million for working cash.

There was a \$6.3 million increase in the fund balance for the General Fund. Revenues increased by \$1.2 million and expenditures dropped by approximately \$1.5 million; net transfers to other funds were \$1.6 million more than 2019. Property taxes were higher by \$322,000 and state income, personal property replacement, and sales taxes contributed \$210,000 more than in 2019. Revenues from federal and state agencies increased \$56,000. Revenues for licenses and fees rose by \$887,000 in large part due to an increase of fees for public safety.

In 2020, COVID related public safety costs of \$1.8 million were covered by CARES Act funding and were reported in a Special Revenue Fund thereby reducing General Fund expenditures. General government expenses rose \$1 million as a result of increased election, technology, employee medical and tort costs. There were reductions of \$120,000 in court service expenses as the judicial system had limited activity.

The *Transportation Fund* had a fund balance of \$54.5 million at the end of 2020. This was an increase of nearly \$7.9 million from 2019. Revenues and expenditures fluctuate from year to year due to construction projects and participation by federal, state, and other local units. Revenues increased \$1.2 million: Motor Fuel Tax increased \$5.2 million as part of the State's Rebuild Illinois program; federal, state, and local contributions for projects fell by \$2.3 million. Property tax revenue also fell \$1.2 million following a one year adjustment in 2019. Expenditures declined \$700,000. Transfers of \$2,080,000 were paid to the debt service fund during the year to fund principal and interest payments on the outstanding highway construction bonds.

The *Lease Payable* fund balance was higher by nearly \$191,000. Taxes are levied to meet the capital lease requirements that include operations and maintenance on certain County owned property. Property taxes collected increased \$2.2 million. There was a partial one-year abatement of \$2 million related to the lease in 2019. Expenditures and transfers increased \$2.8 million. The payments made on the behalf of the Airport of \$1,151,000 are included as transfers.

The *Debt Service Fund* decreased by nearly \$1.5 million. Revenues, consisting of investment earnings, dropped by \$263,000. Debt service payments were slightly higher from 2019 due to refinancing of bonds in 2020. Debt service payments are offset by the transfer-in from the Transportation Fund for the Highway Revenue bonds. The payments made on the behalf of the Airport were \$1.6 million and are included as transfers.

Proprietary funds. The County's proprietary funds consist of both enterprise and internal service funds. St. Clair County's enterprise fund activity is the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances have already been addressed in the discussion of the County's business-type activities.

The internal service activities are comprised of employee medical and unemployment insurance activities and occupancy costs. The net result from these activities was a net income of \$5,355,000 compared to income of \$3,552,000 in 2019. Medical insurance premiums charged increased \$694,000. Insurance premiums and claims expense decreased by \$1.8 million. Rents and other revenues increased by \$2.5 million following a one-time rent abatement in 2019. Other operating costs for occupancy activities related in large part to improvement projects increased by more than \$2.4 million.

General Fund Budgetary Highlights

The County uses the cash basis of accounting for budgeting purposes. This differs from the basis of accounting used in the funds' statements whereby uncollected revenues and unpaid expenses are not recognized in budget to actual reporting.

Actual revenues were higher than anticipated revenues by \$724,000. Property taxes were more than budgeted by \$105,000. General licenses, fines and fees and revenues from other agencies were higher by \$1,026,000; State income, personal property replacement, and sales and other taxes were higher than anticipated by \$24,000 while federal and state revenues were higher by \$121,000.

As in prior years, the most significant variance in the General Fund is in general government expenditures. This difference of \$13.7 million relates predominantly in the Capital Replacement (\$5,572,000) and Tort (\$3,050,000) activities. The County budgeted the Capital Replacement Fund to fund possible Airport and County capital needs from fund balances. Self-insurance budgets project possible risk exposures. Other general fund variances were minimal.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities at the end of 2020 was \$270,159,000, net of accumulated depreciation. This investment included land, buildings and improvements, machinery and equipment, office equipment, roads, and bridges. It also includes the infrastructure of the Airport consisting of airfields, ramps, terminal, utility systems, roads and parking, service, and tenant facilities.

St. Clair County's Capital Assets

Net of Accumulated Depreciation
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land & improvements	\$ 19,814	\$ 19,747	\$ 42,447	\$ 42,463	\$ 62,261	\$ 62,210
Buildings & support facilities	30,270	28,887	25,287	26,025	55,557	54,912
Construction in progress	1,864	269	2,865	1,865	4,729	2,134
Machinery & equipment	9,197	10,219	4,107	4,306	13,304	14,525
Projects in progress	-	19	196	181	196	200
Infrastructure-highway	80,055	83,271	-	-	80,055	83,271
Infrastructure-airport	-	-	46,890	48,439	46,890	48,439
Infrastructure in progress	7,167	4,978	-	-	7,167	4,978
Total	\$ 148,367	\$ 147,390	\$ 121,792	\$ 123,279	\$ 270,159	\$270,669

In 2020, the County continued to upgrade buildings and equipment. Parking and other building improvements additions amounted to \$2.9 million. There was nearly \$1.9 million of improvements still in progress at the end of the year. Equipment placed in service was \$1.1 million which included public safety vehicles, highway maintenance equipment, and IT equipment and upgrades.

The Highway Department is constantly expanding and improving the road system as there continues to be growth in the County. Major road improvements continued in 2020. County owned projects underway at the end of the year were \$7.2 million while the County completed \$3.6 million in projects in 2020. Highway infrastructure accounts for more than 64% of the total governmental activity assets

The County posted \$8.2 million of depreciation expense in 2020 for its governmental operations.

The Airport continued to make investments in equipment and facilities during 2020. The Airport expended \$548,000 on building improvements to the terminal and tenant and support facilities. Another \$762,000 was spent on the expansion of utilities and another \$1.7 million on parking infrastructure. In addition, \$1 million was expended on the terminal expansion project that is a part of the Airport Improvement Project (FAA/state participation). Other improvements and equipment totaling nearly \$560,000 were acquired during the year while the Airport disposed of certain excess equipment. Depreciation expense for 2020 was \$6 million.

Additional information on St. Clair County's capital assets can be found in the Notes to the Financial Statements of this report.

Long-term debt. St. Clair County's long-term debt increased by \$12,601,000 from 2019. At the end of the year, St. Clair County had outstanding long-term debt in the amount of \$116,815,000. Of the total, 61% of the debt was from the Airport activities.

St. Clair County's Long-term Obligations

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenue bonds						
Limited obligation - Highway	\$ 25,970	\$ 24,810	\$ -	\$ -	\$ 25,970	\$ 24,810
Land & buildings	11,758	10,941	9,490	9,416	21,248	20,357
General obligation bonds	-	-	59,635	48,750	59,635	48,750
Capital lease obligations						
Equipment	2,393	2,757	44	65	2,437	2,822
Debt certificates	3,060	3,375	2,609	2,779	5,669	6,154
General obligation contracts	-	61	-	-	-	61
Insurance claims	1,856	1,260	-	-	1,856	1,260
Total	\$ 45,037	\$ 43,204	\$ 71,778	\$ 61,010	\$ 116,815	\$104,214

Governmental Activities

Long-term obligations for governmental activities increased more than \$1.8 million in 2020. To reduce future cash flow requirements and to take advantage of lower interest rates, the County refinanced various bonds. Highway funds were used to make principal payments of \$1,375,000 on Highway revenue bonds while refinancing the remaining 2013 bonds and associated premiums (\$435,000) and issuing \$27,345,000 in new bonds. \$61,000 was paid on equipment financing during the year. Amortization of bond premiums on the 2013 bonds was \$25,000. The Lease Payable fund is servicing capital lease obligation debt to the Public Building Commission for County office buildings, animal control facilities, and public safety facilities. These also were refinanced during the year. Principal reductions were \$40,000 while the remaining \$9,180,000 balance and associated premium (\$131,000) were replaced by \$10,170,000 of new bonds. The reduction in the Emergency Telephone System debt certificates was \$315,000 while there was \$364,000 in equipment lease reductions. The estimated long-term insurance claims increased by \$596,000. Changes are discussed in more detail in the notes to the financial statements.

Business-type Activities

The Airport made principal payments of \$1,920,000 on its general obligation debt while net amortization of premiums/discounts was \$24,000. Certain other revenue bonds were reduced by \$745,000. The Airport refinanced the remaining its St Clair County 2015 bonds (\$36,845,000) and the Public Building Commission 2011C bonds (\$7,995,000) during 2020 thereby replacing them with County's Series 2020A bonds in the amount of \$48,875,000 and the Commission's Series 2020B in the amount of \$8,775,000 to reduce future cash flow requirements. Principal payments of \$170,000 were also made to reduce the debt certificates that were issued in 2013. Principal payments of \$20,495 were paid on equipment related debt. The net increase in long-term obligations was \$10,768,000.

Additional information on St. Clair County's long-term debt can be found in the Notes to the Financial Statements of this report.

Economic Factors and Next Year's Budgets and Rates

- Assessed valuations have increased but exemptions passed on by the State and TIF district expansion continue to impact the real estate tax revenues collectible by the County.
- 2020 had 27 payrolls due to the timing of bi-weekly payments in addition to union contract increases and related
- Impact of Covid-19 pandemic unclear on revenue realization and payroll increases.
- Increases needed to fund other security issues related to facilities, election mandates, and cybersecurity.
- Significant IT software and hardware upgrades to meet demands and technology changes.
- Supporting the Scott Air Force Base activities and growth in the surrounding area continues to increase the need for changes in government facilities and infrastructure.
- The County continues to review to explore other cost control options for both Tort and medical insurance costs as rates and claims continue to fluctuate. It is unclear the long-term impact of the pandemic will have on medical costs.
- State of Illinois budget deficits may affect state funding, distributed revenues, and anticipated capital projects.
- Additional State mandates being pushed to the local level are continuing.
- MidAmerica St Louis Airport continues to see significant growth in passenger activity and other aeronautical expansion.

These factors were considered in preparing St. Clair County's budget for 2021.

With the continued uncertainty regarding COVID-19 and related grant funding regulations, the County continues to look at alternatives for reduced state tax revenues. It is anticipated that the County will not be able to increase budgets again and that general fund balances will continue to help finance Airport operations in the near future.

Requests for Information

This financial report is designed to provide a general overview of St. Clair County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to St. Clair County Auditor's Office, 10 Public Square, Belleville, Illinois 62220.

BASIC FINANCIAL STATEMENTS

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
December 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
ASSETS					
Current assets					
Cash	\$ 8,500,734	\$ 614,009	\$ 9,114,743	\$ 1,845,478	\$ -
Equity in cash and investment pool	134,440,064	106,070	134,546,134	-	18,045,637
Investments	30,390,016	1,695,393	32,085,409	-	-
Funds held in trust	-	320,282	320,282	-	-
Accounts receivable	14,299,003	6,655,596	20,954,599	1,384,665	1,417,732
Taxes receivable (net)	43,918,507	-	43,918,507	-	-
Revolving/forgivable loans receivable	-	-	-	595,381	-
Interest receivable	150,596	119	150,715	-	19,144
Internal balances	9,750,826	(9,750,826)	-	-	-
Note receivable - current	200,000	-	200,000	-	-
Inventory	338,670	534,835	873,505	-	-
Other assets	-	-	-	125,312	-
Prepaid expenditures	725,902	-	725,902	-	-
Total current assets	<u>242,714,318</u>	<u>175,478</u>	<u>242,889,796</u>	<u>3,950,836</u>	<u>19,482,513</u>
Restricted assets					
Equity in cash and investment pool	-	1,033,579	1,033,579	-	-
Investments	220,151	260,430	480,581	-	-
Interest receivable	-	1,015	1,015	-	-
Deposits	-	109,662	109,662	-	-
Total restricted assets	<u>220,151</u>	<u>1,404,686</u>	<u>1,624,837</u>	<u>-</u>	<u>-</u>
Noncurrent assets					
Revolving/forgivable loans receivable	-	-	-	2,153,162	-
Note receivable	3,174,391	-	3,174,391	-	-
Net OPEB asset	983,014	20,066	1,003,080	35,440	-
Net pension asset	9,653,305	847,896	10,501,201	1,303,439	-
Capital assets, net	<u>148,367,060</u>	<u>121,792,313</u>	<u>270,159,373</u>	<u>2,798</u>	<u>-</u>
Total noncurrent assets	<u>162,177,770</u>	<u>122,660,275</u>	<u>284,838,045</u>	<u>3,494,839</u>	<u>-</u>
Deferred outflows of resources					
Deferred outflows on refinancing	2,104,386	17,636,791	19,741,177	-	-
Deferred outflows related to OPEB	183,340	2,525	185,865	7,588	-
Deferred outflows related to pensions	<u>21,739,497</u>	<u>344,295</u>	<u>22,083,792</u>	<u>734,882</u>	<u>-</u>
Total deferred outflows of resources	<u>24,027,223</u>	<u>17,983,611</u>	<u>42,010,834</u>	<u>742,470</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 429,139,462</u>	<u>\$ 142,224,050</u>	<u>\$ 571,363,512</u>	<u>\$ 8,188,145</u>	<u>\$ 19,482,513</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
(continued)
December 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
LIABILITIES					
Current liabilities					
Accounts payable	\$ 5,104,968	\$ 1,359,023	\$ 6,463,991	\$ 753,219	\$ 1,421,132
Accrued salaries	2,022,487	49,328	2,071,815	77,828	-
Accrued payroll related costs	4,068,036	118,683	4,186,719	172,386	-
Accrued interest	99,339	431,584	530,923	-	-
Funds held in escrow	49,099	4,365	53,464	34,122	-
Insurance claims	2,784,131	-	2,784,131	-	-
Unearned income	1,522,734	67,813	1,590,547	187,975	-
Debt certificates - current	325,000	175,000	500,000	-	-
General obligation bonds - current	-	1,770,000	1,770,000	-	-
Revenue bonds - current	820,000	135,000	955,000	-	-
Obligations under capital lease-current	378,426	21,533	399,959	-	-
Revolving/forgivable loans liability	-	-	-	595,381	-
Total current liabilities	<u>17,174,220</u>	<u>4,132,329</u>	<u>21,306,549</u>	<u>1,820,911</u>	<u>1,421,132</u>
Noncurrent liabilities					
Debt certificates	2,735,000	2,433,947	5,168,947	-	-
General obligation bonds payable	-	57,865,000	57,865,000	-	-
Limited obligation revenue bonds	25,970,000	-	25,970,000	-	-
Revenue bonds	10,938,123	9,355,000	20,293,123	-	-
Obligations under capital lease-equipment	2,014,848	22,623	2,037,471	-	-
Revolving/forgivable loans liability	-	-	-	2,153,162	-
Insurance claims	1,855,372	-	1,855,372	-	-
Total noncurrent liabilities	<u>43,513,343</u>	<u>69,676,570</u>	<u>113,189,913</u>	<u>2,153,162</u>	<u>-</u>
Total liabilities	<u>60,687,563</u>	<u>73,808,899</u>	<u>134,496,462</u>	<u>3,974,073</u>	<u>1,421,132</u>
Deferred inflows of resources					
Deferred taxes and related fees	44,683,135	-	44,683,135	-	-
Deferred inflows related to OPEB	1,016,873	17,179	1,034,052	40,370	-
Deferred inflows related to pensions	43,706,469	1,147,367	44,853,836	2,067,907	-
Total deferred inflows of resources	<u>89,406,477</u>	<u>1,164,546</u>	<u>90,571,023</u>	<u>2,108,277</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>150,094,040</u>	<u>74,973,445</u>	<u>225,067,485</u>	<u>6,082,350</u>	<u>1,421,132</u>
NET POSITION					
Net investment in capital assets	127,464,844	76,956,682	204,421,526	2,798	-
Restricted	153,186,143	1,404,686	154,590,829	1,489,451	18,061,381
Unrestricted	(1,605,565)	(11,110,763)	(12,716,328)	613,546	-
Total net position	<u>\$ 279,045,422</u>	<u>\$ 67,250,605</u>	<u>\$ 346,296,027</u>	<u>\$ 2,105,795</u>	<u>\$ 18,061,381</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Activities
For the year ended December 31, 2020

Function/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Goods and Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units	
					Governmental Activities	Business-type Activities	Grants Department	Flood Prevention
Primary Government								
Governmental activities								
General government	\$ 20,453,913	\$ 9,950,019	\$ 1,805,951	\$ -	\$ (8,697,943)	\$ (8,697,943)		
Public safety	35,506,868	10,171,751	7,935,429	-	(17,399,688)	(17,399,688)		
Judicial	10,143,136	9,294,581	1,460,214	-	611,659	611,659		
Public health	9,959,865	657,572	6,636,643	-	(2,665,650)	(2,665,650)		
Transportation	10,308,125	1,552,110	10,815,409	571,395	2,630,789	2,630,789		
Unallocated interest	961,938	-	-	-	(961,938)	(961,938)		
Total governmental activities	87,333,845	31,626,033	28,653,646	571,395	(26,482,771)	(26,482,771)		
Business-type activities								
Airport	18,365,328	5,956,446	3,863,929	743,132	-	\$ (7,801,821)		
Total primary government	\$ 105,699,173	\$ 37,582,479	\$ 32,517,575	\$ 1,314,527	(26,482,771)	(7,801,821)		
Component units							\$ 491,194	\$ (3,648,238)
Grants Department	\$ 17,868,857	\$ 243,248	\$ 18,116,803	\$ -				
Flood prevention	3,648,238	-	-	-				
	\$ 21,517,095	\$ 243,248	\$ 18,116,803	\$ -				
General revenues								
Taxes								
Property taxes					41,283,291	-	-	-
Sales taxes					11,250,815	-	-	5,145,954
Personal property replacement tax					2,659,018	-	-	-
State income tax					5,794,657	-	-	-
Other taxes					189,179	-	-	-
Unrestricted investment earnings					1,463,113	11,632	1,913	141,637
Miscellaneous					32,368	-	490	-
Gain (loss) on disposal of assets					29,722	168,141	-	-
Transfers					(8,174,956)	8,174,956	-	-
Total general revenues and transfers					54,527,207	8,354,729	2,403	5,287,591
Changes in net position					28,044,436	552,908	493,597	1,639,353
Net position - beginning					251,000,986	66,697,697	1,612,198	16,422,028
Net position - ending					\$ 279,045,422	\$ 67,250,605	\$ 2,105,795	\$ 18,061,381

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Balance Sheet
Governmental Funds
December 31, 2020

	General	Transportation Fund	Lease Payable Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	\$ 3,952,695	\$ 438,366	\$ 1,386,172	\$ -	\$ 2,174,038	\$ 7,951,271
Equity in cash and investment pool	22,492,789	52,798,545	1	15,740,064	40,990,695	132,022,094
Accounts receivable	4,738,245	528,927	-	-	5,043,979	10,311,151
Taxes receivable	15,116,354	4,291,946	13,702,893	-	10,807,314	43,918,507
Interest receivable	21,911	56,278	3,042	19,672	42,062	142,965
Due from other funds	7,868,632	4,060	-	-	1,786,633	9,659,325
Advance to other governments	-	3,374,391	-	-	-	3,374,391
Inventory	94,749	233,625	-	-	10,296	338,670
Prepaid expenditures	659,954	-	164,250	-	85,781	909,985
Total assets	<u>\$ 54,945,329</u>	<u>\$ 61,726,138</u>	<u>\$ 15,256,358</u>	<u>\$ 15,759,736</u>	<u>\$ 60,940,798</u>	<u>\$ 208,628,359</u>
LIABILITIES						
Accounts payable	\$ 667,460	\$ 2,987,748	\$ -	\$ -	\$ 1,203,957	\$ 4,859,165
Accrued salaries	1,314,855	91,326	-	-	387,908	1,794,089
Accrued payroll related costs	-	-	-	-	400,652	400,652
Internal balances	746,854	-	312,875	-	2,871,558	3,931,287
Funds held in escrow	13,358	-	-	-	-	13,358
Other liabilities	1,552,098	-	-	-	-	1,552,098
Unearned income	-	-	-	-	1,278,741	1,278,741
Total liabilities	<u>4,294,625</u>	<u>3,079,074</u>	<u>312,875</u>	<u>-</u>	<u>6,142,816</u>	<u>13,829,390</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred taxes and related fees	15,529,712	4,143,083	13,231,631	-	11,778,709	44,683,135
Total liabilities and deferred inflows of resources	<u>19,824,337</u>	<u>7,222,157</u>	<u>13,544,506</u>	<u>-</u>	<u>17,921,525</u>	<u>58,512,525</u>
FUND BALANCES						
Nonspendable	754,703	233,625	164,250	-	96,077	1,248,655
Restricted	1,534,667	54,278,289	1,547,602	3,236,188	44,347,320	104,944,066
Committed	7,411,391	-	-	3,412,081	-	10,823,472
Assigned	1,667,711	-	-	9,111,467	-	10,779,178
Unassigned	23,752,520	(7,933)	-	-	(1,424,124)	22,320,463
Total fund balances	<u>35,120,992</u>	<u>54,503,981</u>	<u>1,711,852</u>	<u>15,759,736</u>	<u>43,019,273</u>	<u>150,115,834</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 54,945,329</u>	<u>\$ 61,726,138</u>	<u>\$ 15,256,358</u>	<u>\$ 15,759,736</u>	<u>\$ 60,940,798</u>	<u>\$ 208,628,359</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Reconciliation of Balance Sheet of Governmental Funds to
the Statement of Net Position
December 31, 2020

Total fund balances for governmental funds	\$ 150,115,834
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Total net position reported for governmental activities in the statement of net position is different because:

Receivables and funds held in trust applicable to the County's governmental activities that do not provide current financial resources are not reported as receivables in the funds.	3,501,795
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	147,618,864
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Internal service funds are used by the County to account for the financing and maintenance of facilities, employee medical benefits and unemployment benefits provided to the other County departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds that are included in governmental activities in the statement of net position is:	36,102,062
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Long-term liabilities, net of deferred outflows, applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position.	(46,077,535)
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Pension and OPEB obligations, net of deferred outflows and inflows of resources related to pensions and OPEB, that are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(12,215,598)</u>
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Total net position of governmental activities	<u>\$ 279,045,422</u>
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ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended December 31, 2020

	General	Transportation Fund	Lease Payable Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 14,278,789	\$ 4,040,536	\$ 12,763,182	\$ -	\$ 10,200,784	\$ 41,283,291
State income tax	6,020,503	-	-	-	-	6,020,503
Personal property replacement tax	2,659,018	-	-	-	-	2,659,018
Sales tax	10,872,557	-	-	-	-	10,872,557
Motor fuel tax	-	10,821,360	-	-	-	10,821,360
Other taxes	189,179	-	-	-	-	189,179
Revenue from federal/state agencies	339,029	193,998	-	-	15,252,007	15,785,034
Revenue from local agencies	43,342	974,374	3,920	-	2,741,244	3,762,880
Licenses, permits, fines, fees and services	17,053,846	136,368	-	-	9,869,497	27,059,711
Earnings on investments	160,908	416,824	17,708	145,633	342,808	1,083,881
Miscellaneous revenues	13,521	354	-	-	42,551	56,426
	<u>51,630,692</u>	<u>16,583,814</u>	<u>12,784,810</u>	<u>145,633</u>	<u>38,448,891</u>	<u>119,593,840</u>
EXPENDITURES						
Current						
General government	20,758,891	-	6,655,478	-	10,282,809	37,697,178
Public safety	15,995,895	-	-	-	12,640,616	28,636,511
Judicial	4,570,883	-	-	-	3,852,801	8,423,684
Public health	-	-	-	-	9,430,663	9,430,663
Transportation	-	2,459,703	-	-	-	2,459,703
Capital outlay						
General government	174,353	-	3,725,152	-	-	3,899,505
Public safety	-	-	640,329	-	251,298	891,627
Judicial	-	-	-	-	67,950	67,950
Public health	-	-	-	-	38,688	38,688
Transportation	-	4,103,507	-	-	-	4,103,507
Debt service						
General government	-	-	421,415	-	-	421,415
Public safety	-	-	-	-	841,867	841,867
Transportation	-	60,567	-	2,118,541	-	2,179,108
	<u>41,500,022</u>	<u>6,623,777</u>	<u>11,442,374</u>	<u>2,118,541</u>	<u>37,406,692</u>	<u>99,091,406</u>
Excess (deficiency) of revenues over (under)expenditures	<u>10,130,670</u>	<u>9,960,037</u>	<u>1,342,436</u>	<u>(1,972,908)</u>	<u>1,042,199</u>	<u>20,502,434</u>
Other financing sources (uses):						
Proceeds from bonds	-	27,345,000	-	-	-	27,345,000
Bond issuance costs	-	(593,764)	-	-	-	(593,764)
Payments to bond escrow agent	-	(26,738,749)	-	-	-	(26,738,749)
Operating transfers-in	-	-	-	2,080,958	558,889	2,639,847
Operating transfers-out	(3,806,051)	(2,080,958)	(1,151,719)	(1,648,894)	(143,630)	(8,831,252)
Total other financing sources (uses)	<u>(3,806,051)</u>	<u>(2,068,471)</u>	<u>(1,151,719)</u>	<u>432,064</u>	<u>415,259</u>	<u>(6,178,918)</u>
Net changes in fund balances	6,324,619	7,891,566	190,717	(1,540,844)	1,457,458	14,323,516
Beginning fund balances	<u>28,796,373</u>	<u>46,612,415</u>	<u>1,521,135</u>	<u>17,300,580</u>	<u>41,561,815</u>	<u>135,792,318</u>
Ending fund balances	<u>\$ 35,120,992</u>	<u>\$ 54,503,981</u>	<u>\$ 1,711,852</u>	<u>\$ 15,759,736</u>	<u>\$ 43,019,273</u>	<u>\$ 150,115,834</u>

ST. CLAIR COUNTY, ILLINOIS
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the year ended December 31, 2020

Net change in fund balances - total governmental funds \$ 14,323,516

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures and proceeds from disposals as miscellaneous revenue. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense and gains and losses are reported on disposals. 872,080

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 46,478

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 643,637

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (1,183,727)

Internal service funds are used by management to charge the costs of certain financing and maintenance of facilities and certain insurance activities to individual funds. The net income (loss) of certain internal service funds is reported with governmental activities (net of amounts allocated to business-type activities): 3,280,675

The changes in net pension and OPEB obligations and deferred outflows and inflows related to pensions and OPEB, that do not require the use of current financial resources and, therefore, are not reported as expenditure in the funds. 10,061,777

Changes in net position of governmental activities \$ 28,044,436

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
December 31, 2020

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
ASSETS		
Current assets		
Cash	\$ 614,009	\$ 549,463
Equity in cash and investment pool	106,070	2,417,970
Investments	1,695,393	30,390,016
Funds held in trust	320,282	-
Accounts receivable	6,655,596	591,842
Interest receivable	119	7,630
Due from other funds	-	24
Inventory	534,835	-
Net investment in direct financing leases	-	953,181
Prepaid expenses	-	948
Total current assets	<u>9,926,304</u>	<u>34,911,074</u>
Restricted assets		
Equity in investment pool	1,033,579	-
Investments	-	480,581
Interest receivable	1,015	-
Deposits	109,662	-
Total restricted assets	<u>1,144,256</u>	<u>480,581</u>
Noncurrent assets		
Net investment in direct financing leases	-	20,162,838
Net OPEB asset	20,066	52,975
Net pension asset	847,896	1,155,645
Capital assets, net	121,792,313	748,198
	<u>122,660,275</u>	<u>22,119,656</u>
Deferred outflows of resources		
Deferred outflows related to pension	344,295	619,018
Deferred outflows related to OPEB	2,525	8,801
Deferred charges on refinancing	17,600,841	887,417
	<u>17,947,661</u>	<u>1,515,236</u>
Total assets and deferred outflows of resources	<u>\$ 151,678,496</u>	<u>\$ 59,026,547</u>

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
(continued)
December 31, 2020

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
LIABILITIES		
Current liabilities		
Accounts payable	\$ 1,359,023	\$ 351,586
Accrued salaries	49,328	228,398
Accrued payroll related costs	118,683	157,331
Accrued real estate tax payable	-	6,586
Accrued interest	410,879	51,440
Due to other funds	9,840,728	4,901
Other liabilities	-	1,232,033
Unearned income	67,813	422,438
Funds held in escrow	4,365	-
Debt certificates - current	175,000	-
Revenue bonds - current	-	955,000
General obligation bonds - current	1,770,000	-
Obligations under capital lease - current	157,933	-
Total current liabilities	<u>13,953,752</u>	<u>3,409,713</u>
Noncurrent liabilities		
Internal balances	15,389,321	(19,506,889)
Funds held in escrow	-	35,741
Debt certificates	2,433,947	-
Revenue bonds	-	20,293,123
General obligation bonds	57,865,000	-
Obligations under capital lease	9,259,418	-
Total noncurrent liabilities	<u>84,947,686</u>	<u>821,975</u>
Total liabilities	<u>98,901,438</u>	<u>4,231,688</u>
Deferred inflows of resources		
Unamortized gain on refinancing	-	1,269,674
Deferred inflows related to pension	1,147,367	1,734,969
Deferred inflows related to OPEB	17,179	50,061
Total deferred inflows of resources	<u>1,164,546</u>	<u>3,054,704</u>
Total liabilities and deferred inflows of resources	<u>100,065,984</u>	<u>7,286,392</u>
NET POSITION		
Net investment in capital assets	76,956,682	748,198
Restricted	1,403,995	569,532
Unrestricted	(26,748,165)	50,422,425
Total net position	<u>51,612,512</u>	<u>\$ 51,740,155</u>
Some amounts reported for business-type activities in the statement of position are different because certain internal service fund assets and liabilities are included with business-type activities		
	<u>15,638,093</u>	
Net position - business-type activities	<u>\$ 67,250,605</u>	

ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the year ended December 31, 2020

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
CHARGES FOR GOODS AND SERVICES		
Landing fees and terminal area use charges	\$ 635,762	\$ -
Rents, concessions and other services	1,692,022	12,657,713
Intergovernmental revenues	-	49,337
Other	11,800	13
Fuel sales (less costs of \$2,528,639)	87,968	-
Insurance premiums	-	15,000,881
Total operating revenues	<u>2,427,552</u>	<u>27,707,944</u>
OPERATING EXPENSES		
Operating expenses	5,168,551	11,084,959
Insurance claims and premiums	-	10,224,663
Post-employment benefit contribution	-	192,238
Interest expense	-	714,119
Depreciation and amortization	6,034,574	23,052
Total operating expenses	<u>11,203,125</u>	<u>22,239,031</u>
Operating income (loss)	<u>(8,775,573)</u>	<u>5,468,913</u>
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	11,632	379,226
Interest expense	(3,570,533)	-
Bond issue costs	(719,866)	(493,153)
Passenger facility charges	312,815	-
Gain on disposal of assets	168,141	-
Operating grants	3,863,929	-
Real estate leases (net of expenses)	518,646	-
Total nonoperating expenses	<u>584,764</u>	<u>(113,927)</u>
Net income (loss)	<u>(8,190,809)</u>	<u>5,354,986</u>
Transfers-in	6,191,405	-
Capital contributions	743,132	-
Change in net assets	<u>(1,256,272)</u>	<u>5,354,986</u>
Net position - beginning of year	<u>52,868,784</u>	<u>46,385,169</u>
Net position - end of year	<u>51,612,512</u>	<u>\$ 51,740,155</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise fund	<u>15,638,093</u>	
Net position - business-type activities	<u>\$ 67,250,605</u>	

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2020

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments from customers and tenants	\$ 4,948,805	\$ 2,558,818
Operating grants received	2,783,190	-
Payments from interfund services provided	-	26,026,020
Payments to vendors	(5,752,735)	(22,504,583)
Payments to employees	(1,238,057)	(1,939,162)
Net cash provided (used) by operating activities	<u>741,203</u>	<u>4,141,093</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Interest paid	-	(852,566)
Proceeds from debt refinancing	-	4,300
Principal payments on bonds	-	(785,000)
Principal on note receipts	-	43,330
Payments on behalf of business-type activities	-	(7,001,119)
Reimbursements on project advances	1,933,039	900,000
Repayments to other funds	(900,000)	-
Transfers from general fund	2,400,000	-
Net cash provided (used) by non-capital financing activities	<u>3,433,039</u>	<u>(7,691,055)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on debt	(643,739)	-
Interest paid	(1,507,365)	-
Proceeds from sale of equipment	238,240	-
Capital expenditures	(844,407)	(194,979)
Net cash provided (used) by capital and related financing activities	<u>(2,757,271)</u>	<u>(194,979)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment interest	141	399,116
Investments	(1,692,489)	-
Redemption of investments	-	9,019,490
Non-aeronautical real estate revenues	497,690	-
Net cash provided (used) by investing activities	<u>(1,194,658)</u>	<u>9,418,606</u>
Net increase (decrease) in cash and cash equivalents	222,313	5,673,665
Cash and cash equivalents - beginning of year	391,696	19,644,100
Cash and cash equivalents - end of year	<u>\$ 614,009</u>	<u>\$ 25,317,765</u>
Cash and cash equivalents		
Cash	\$ 614,009	\$ 549,463
Cash equivalents included in investments	-	24,323,462
Restricted investments	-	444,840
	<u>\$ 614,009</u>	<u>\$ 25,317,765</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
(continued)
For the year ended December 31, 2020

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (8,775,573)	\$ 5,468,913
Adjustments to reconcile		
Depreciation and amortization	6,034,574	23,052
Operating costs paid by capital contributions	733,703	-
Operating costs paid by operating grants	2,783,190	-
Interest expense related to direct financing leases	-	714,119
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	41,685	8,972
Decrease (increase) in inventory	16,919	-
Decrease (increase) in deposits	180	-
Decrease (increase) in net investment in direct financing lease	-	916,689
Decrease (increase) in net investment in prepaid expenses	-	154
Decrease (increase) in due from other funds	285,984	1,186
Decrease (increase) in deferred outflows of resources	183,009	270,673
Increase (decrease) in accounts payable	7,350	47,910
Increase (decrease) in accrued wages and related costs	(29,068)	78,283
Increase (decrease) in real estate tax payable	-	6,586
Increase (decrease) in due to other funds	-	(1,074,991)
Increase (decrease) in other liabilities	-	(1,347,298)
Increase (decrease) in funds held in escrow	-	-
Increase (decrease) in unearned income	(42,809)	(224,976)
Increase (decrease) in net OPEB liability	(16,306)	(40,036)
Increase (decrease) in net pension liability	(636,980)	(940,072)
Increase (decrease) in deferred inflows of resources	155,345	231,929
Net cash provided (used) by operating activities	<u>\$ 741,203</u>	<u>\$ 4,141,093</u>

SCHEDULE OF NON-CASH FINANCING AND INVESTING ACTIVITIES

Interest accreted on bonds and leases (net of amortization)	\$ 1,019,958	\$ -
Bond refinancing		
Cost of issuance paid from bond proceeds	719,866	493,153
Interest paid from proceeds	811,300	-
Payments made by St Clair County		
Capital assets	715,934	-
Capital contributions payments made by St Clair County		
Capital assets	257,088	-
Capital lease principal and interest	1,151,719	-
Bond principal and interest	1,748,912	-
Payments made by the Public Building Commission		
Capital assets	2,803,572	-
Increase (decrease) in market value of investments	682	1,617

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Fiduciary Funds
December 31, 2020

	Custodial Funds	Post- Employment Health Insurance Trust
ASSETS		
Cash	\$ 44,075,585	\$ -
Equity in cash and investment pool	333,752	987
Investments	1,020,966	5,218,069
Interest receivable	<u>311</u>	<u>8,539</u>
Total assets	<u>45,430,614</u>	<u>5,227,595</u>
LIABILITIES		
Accounts payable	120,877	-
Due to other governments	<u>38,434,668</u>	<u>-</u>
Total liabilities	<u>38,555,545</u>	<u>-</u>
NET POSITION		
Restricted for Individuals, organizations, and other governments	<u>\$ 6,875,069</u>	<u>\$ 5,227,595</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Changes in Net Position
Fiduciary Funds
For the year ended December 31, 2020

	Custodial Funds	Post- Employment Health Insurance Trust
ADDITIONS		
Contributions		
Employer	\$ -	\$ 192,238
Total contributions	-	192,238
Investment income		
Interest, dividends and other investment earnings	38,807	149,462
Net appreciation (depreciation) in fair value of assets	-	513,062
Total investment earnings	38,807	662,524
Less investment expense	-	28,144
Net investment earnings	38,807	634,380
Revenues		
Property taxes	387,674,895	-
Collection costs/ penalties	5,772,400	-
Unclaimed property receipts	9,171	-
Deposits from inmates	1,511,947	-
Fines and fees	12,398,676	-
Bond proceeds	2,127,163	-
Court ordered payments	101,502	-
Total revenue	409,595,754	-
Total additions	409,634,561	826,618
DEDUCTIONS		
Benefits	-	-
Program supplies	1,001,588	-
Refunds to inmates	187,699	-
Refunds and distributions to governments	407,836,560	-
Total deductions	409,025,847	-
Change in net position	608,714	826,618
Net position - restricted, beginning of the year	6,266,355	4,400,977
Net position - restricted, end of the year	\$ 6,875,069	\$ 5,227,595

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements
December 31, 2020

1. Summary of significant accounting policies

Reporting Entity

The accompanying financial statements present the activities of St. Clair County (the County) and its component units, legally separate organizations for which the County is financially accountable: the Public Building Commission of St. Clair County, St. Clair County Intergovernmental Grants Department and the St. Clair County Flood Prevention District. The Public Building Commission is so intertwined with the County that it is, in substance, the same as the County and, therefore, is blended and reported as if it were a part of the County. The Commissioners of the Public Building Commission are appointed by the County Board, however, the corporation exists solely to manage and to finance the acquisition, construction, enlarging, improving or replacing public buildings and facilities of the County and maintenance of said facilities. The Commission leases facilities to the County under operating/capital lease agreements.

St. Clair County Intergovernmental Grants Department (IGD) is a regional planning commission that administers economic development and rehabilitation, weatherization, job training, and other social service programs in St. Clair County and certain contiguous counties for the economically disadvantaged under various federal and state grants. Its activities also include the St. Clair County Intergovernmental Grants Community Action Commission (CAA), a 501(c)(3) formed to obtain additional grant funds. The County, through its Intergovernmental Grants Department, has entered into various agreements with federal and state agencies to administer certain programs. Funding for the programs is predominantly from the U.S. Department of Housing and Urban Development (HUD), the Illinois Department of Commerce and Economic Opportunity (DCEO) and the Illinois Department of Healthcare and Family Services.

The St. Clair County Flood Prevention District (Flood District) was established pursuant to an Illinois statute created for the purpose of performing emergency levee repair and flood prevention in order to prevent the loss of life or property. The County adopted a resolution to impose a sales tax to fund the operations and any debt service requirements of the District for this purpose. The District is part of the Southwestern Illinois Flood Prevention District Council which is a consortium of three contiguous counties and certain levee districts that is responsible for the construction of flood prevention systems along the Mississippi River.

Management, in determining what potential component entities should be included for financial reporting purposes, considered accountability for fiscal matters, other manifestations of oversight responsibility, scope of public service, and special financing relationships. Fiscal accountability, the most significant of all the criteria, refers to conditions of financial interdependency between two entities including budgetary adoption, taxing authority, responsibility for debt, and control over or responsibility for financial management. Other manifestations of oversight responsibility encompass the ability to select governing authority, designate management or significantly influence operations. The scope of public service evaluates the benefits derived in terms of the citizenry served or the geographic boundaries included.

Based upon these criteria, IGD and the Flood District are considered component units and are discretely presented as part of the government-wide financial statements of St. Clair County. Together they are reported as separate columns or rows in the government-wide financial statements to emphasize that they are legally separate from the County although the County appoints its directors/board. The County issues separate audited financial statements on IGD because it services multiple counties with St. Clair County as the lead agency. The Flood District also issues separate financial statements in compliance with state statutes. These financial statements may be obtained at the County Board Office.

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which would generally rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain expenses recorded as general government expenses in the funds' statements have been reclassified and allocated in the government-wide statement of activities by function. These include, among others, certain employee benefit costs, lease costs, and insurance. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements but not necessarily on the fund financial statements.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Amounts recorded as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating and capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, fiduciary funds, and discretely presented component units. Fiduciary funds are excluded from the government-wide financial statements. The notes to the financial statements only pertain to the primary government. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as non-major funds.

The County has established a number of funds for the purpose of accounting for its financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

The various funds used by the County are categorized as follows for presentation in the financial statements:

Governmental Funds

General Fund is the government's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for the proceeds of specific revenue sources which are restricted or committed to finance specific functions or activities of the County other than debt service or capital projects.

Debt Service Fund accounts for the accumulation of resources that are restricted, committed or assigned to the payment of general long-term debt principal and interest not accounted for in another fund.

Proprietary Funds

Internal Service Funds account for the financing of the buildings and maintenance, medical self-insurance and the unemployment insurance programs provided by a department on a cost-reimbursement basis. Other services provided on a similar basis are recorded in the general fund.

Enterprise Fund accounts for the operation of the MidAmerica St. Louis Airport. These operations are financed and operated in a manner similar to private business enterprises.

Fiduciary Funds

Custodial Funds account for assets held by the County in a trustee capacity or as a custodian for individual private organizations, other governmental units or other funds.

GASB Statement No. 84, Fiduciary Activities. The requirements of this Statement took effect for financial statements starting with the fiscal year that ends December 31, 2020. The County has prepared the Statement of Changes in Net Position - Custodial Funds. The Net Position - restricted, beginning of year was not restated as there is no prior period presented.

Other Post-employment Benefits Trust accounts for the activities of the Post-Employment Health Trust Fund which accumulates the resources for post-employment health benefits for qualified retirees.

The County reports the following major governmental funds:

General fund (as described above)

Transportation fund. This fund accounts for the various revenues and expenditures related to the highway transportation system including, but not limited to, repairs, maintenance, and construction.

Lease payable fund. This fund accounts for the property tax revenues required to make capital lease payments, including operations/maintenance, on certain County land and buildings used in the operations of County business.

ST. CLAIR COUNTY, ILLINOIS

Notes to the Financial Statements

Debt service fund. This fund accounts for the resources accumulated and payments made for principal and interest on long-term debt obligation of governmental funds and funds reserved for enterprise fund long-term obligations.

The County reports the following major proprietary funds:

MidAmerica St. Louis Airport fund (as described above)

Measurement focus, basis of accounting, and financial statement presentation

The general accounting records for the various funds of St. Clair County are maintained substantially on a cash basis. Revenues are recorded when cash is received and expenditures are recorded when cash payments are made, which is consistent with the County's basis for budgeting. However, the accounting principles used to present the financial statements are in conformity with generally accepted accounting principles for governmental entities.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and available to liquidate liabilities. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues from categorical and other grants are considered available when eligibility criteria have been met and if received within one year. Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, however, property taxes collected after 60 days have been reported as deferred revenue. Fine and fee revenue items are considered to be measurable and available only when the government receives cash.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, investment earnings, and farm land leases, result from non-exchange transactions or ancillary activities.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles as they relate to governmental entities requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Budgetary information

The County prepares an annual operating budget for revenues and expenditures on the cash basis. The County Board approves the budget. Appropriations are made on a detail line-item basis and lapse at year-end. Any adjustments to the budget or transfers between funds require County Board approval. The general fund, special revenue funds, the enterprise fund, and debt service funds are budgeted. Custodial funds and the internal service funds are included in the budgetary process for purposes of estimation rather than budgetary controls.

Budgets are for the calendar year and include various Highway funds that are budgeted by project, although they lapse at year-end and require re-appropriation in the ensuing years. Budgets for the enterprise fund, certain internal service funds, economic development and grant programs are flexible and are generally dependent on the projects and funding sources.

ST. CLAIR COUNTY, ILLINOIS

Notes to the Financial Statements

Encumbrances are defined as commitments related to unperformed contracts for goods and services that may be charged against an appropriation in the period of the commitment. The appropriated funds utilize encumbrance accounting. However, appropriations and encumbrances lapse at year-end and, therefore, there is no reserve for encumbered balances.

Deposits and investments

The County maintains and controls a cash and investment pool in which the primary government's funds share for the purpose of increasing earnings through investment activities. Each fund's portion of the pool is displayed on its balance sheet as "Equity in cash and investment pool." Earnings on the pooled funds are apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund. In addition, non-pooled cash and investments are separately held and reflected in their respective funds as "Cash" and "Investments." Both pooled and non-pooled investments are reported at fair value based on market prices. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the state pool is the same as the fair value of the pool shares.

Statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, certain commercial paper, repurchase agreements, interest-bearing deposit accounts, certain money market mutual funds, and the State Treasurer's Investment Pool. Investments of the Post-Employment Health Insurance Trust are also invested in certain equity securities as allowed by statutes covering retirement funds.

The County considers cash and cash equivalents in internal service funds to be cash on hand and demand deposits. The investment pool and certain investments are sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty; accordingly, equity in the pool is also deemed to be a cash equivalent for internal service funds.

Receivable and payables

All trade and property tax receivables are shown net of an allowance for uncollectibles. Management has provided an allowance based on amounts recorded at year-end for the enterprise fund that may be uncollectible using the specific write-off method.

Property taxes attach an enforceable lien on property as of January 1 and are levied one year in arrears at the September board meeting. Accordingly, property tax revenues are accrued. However, property taxes are recognized as revenue when collected based on the intent of the County to use the revenue to finance operations of the following year. The 2019 property taxes were payable on July 30, 2020 and September 30, 2020 and recognized as revenue in 2020.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "Internal balances" as well as other outstanding balances between funds. Long-term borrowings between funds not expected to be repaid in the foreseeable future have been eliminated and recorded as transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "Internal balances."

Inventories and prepaid items

Office supply room inventories and highway supply inventories at year-end have been recorded at cost using the first-in, first-out method in the government-wide financial statements. The enterprise fund records inventories of supplies and certain fuels held for resale and recognizes them as expenses when consumed or sold. These inventories are recorded at cost using the average cost method.

Prepaid expenditures generally represent insurance costs and rents that have been prepaid for the next year and will be recognized as expenses in the subsequent year. Prepaid expenditures are offset by the non-spendable fund balances that indicate that they do not constitute "available, spendable resources" in the governmental fund financial statements.

Capital assets

Capital assets, property, equipment, infrastructure assets (i.e., roads, bridges, sidewalks, and similar items acquired after June 30, 1980), are recorded in the applicable governmental or business-type activity columns in the government-wide financial statements. Expenditures for the acquisition, construction or equipping of capital projects, together with related design, architectural and engineering fees, are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The costs of capital assets are recorded as expenditures in the acquiring fund at the time of purchase and any proceeds from sales are recorded as receipts at the time of disposal in the governmental funds' statements for governmental activities.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

All fixed assets are valued at historical cost or estimated historical cost, if actual historical cost is not available. Donated assets are recorded at estimated fair value in the year received. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 for land and \$25,000 for land improvements; \$10,000 for equipment; \$25,000 for buildings and \$15,000 for improvements, and an estimated useful life in excess of one year. The County capitalizes highway infrastructure additions or improvements of \$200,000 per road mile.

The provision for depreciation on facilities is provided on a straight-line basis. Estimated useful lives are as follows:

Water drainage and sewer system	30-50 years
Runways, aprons, taxiways and paved road	30 years
Highway infrastructure	20-40 years
Buildings and improvements	20-40 years
Electrical systems	25 years
Equipment	5-20 years
Office equipment	3-10 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category: deferred charge on refinancing and deferred pension and OPEB expenses.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category: deferred taxes and related fees and inflows related to pensions and OPEB.

Deferred outflows/inflows on refinancing: A deferred charge on refinancing results from the difference in the carrying value of refinanced debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred outflows/inflows related to pensions/OPEB: Differences between expected and actual experience in economic and demographic factors, changes in those assumptions, and differences in projected and actual investment earnings on pension plan and other post-employment benefit (OPEB) plan assets not recognized in pension/OPEB expense are aggregated and reported as net deferred outflows/inflows of resources.

Deferred taxes and related fees: As previously stated property taxes attach an enforceable lien on property as of January 1 and are levied one year in arrears. Accordingly, property tax revenues and related fees are accrued but revenue is recorded as a deferred inflow.

Bond issuance costs

Bond issuance costs are expensed as a period cost in the year of bond acquisition.

Compensated absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits, however these amounts may be limited. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government unless dictated by union agreements. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or as part of annual settlements under union contracts.

Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's pension plan through the Illinois Municipal Retirement Plan (IMRF) and additions to/deductions from the IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable premiums or discounts and amortized over the term of the debt.

GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The requirements of this Statement took effect for financial statements starting with the fiscal year that ends December 31, 2020. The County has no debt applicable to this statement.

Net position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations on its use either through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

2. Cash deposits and investments

The County maintains a cash and investment pool that is available for use by all funds. Some fiduciary fund accounts are controlled by other officeholders as custodians and are not included in the pool.

All cash and investments, including pooled and fiduciary accounts are as follows:

	Government- wide	Fiduciary Funds	Total
Cash	\$ 9,114,743	\$ 44,075,585	\$ 53,190,328
Investments	32,565,990	6,239,035	38,805,025
Pooled cash and investments	135,579,713	334,739	135,914,452
	<u>\$ 177,260,446</u>	<u>\$ 50,649,359</u>	<u>\$ 227,909,805</u>

Of the total cash and investments, cash deposits are \$70,792,949; investments account for \$156,958,216 of the total while remaining balances are undeposited cash holdings.

Both pooled and non-pooled investments are reported at fair value. The County categorizes its fair value measurements within the fair value hierarchy established by the generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All County investments are considered Level 1. Investments, pooled and non-pooled, held by the County are summarized as follows:

	Fair Value	Maturity
Certificates of deposit - non-negotiable	\$ 13,940,322	0 - 6 months
Certificates of deposit - non-negotiable	11,668,573	7 - 12 months
CDARS	390,112	0 - 6 months
CDARS	6,282,331	7 - 12 months
Insured Cash Sweep (ICS)	26,092,313	current
Money markets	11,624,900	current
Investments held by brokers/dealers:		
Certificates of deposit – negotiable	4,573,847	0 - 6 months
Certificates of deposit – negotiable	1,606,042	7 - 12 months
Certificates of deposit – negotiable	2,437,482	1 - 3 years
Certificates of deposit – negotiable	1,225,968	3 - 5 years
Money Market-government funds	5,265,157	current
US Treasury Notes	4,010,720	0 - 6 months
US Treasury Notes	4,057,680	7 - 12 months
US Treasury Notes	28,093,390	1 - 3 years
US Treasury Notes	12,873,710	3 + years
Investments in Illinois Funds Investment Pool	35,643,235	current
	<u>169,785,782</u>	
Component Unit-Flood Prevention District	18,045,637	
Primary Government	<u>\$ 151,740,145</u>	

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Restricted investments - OPEB

Investments held by brokers/dealers:

U.S. Treasury money market	\$ 51,805	current
U.S. Treasury notes	75,937	6 - 12 months
U.S. Treasury notes	-	1 - 3 years
Certificates of Deposit	-	7 - 12 months
Certificates of Deposit	234,685	1 - 3 years
Corporate Notes	152,553	7 - 12 months
Corporate Notes	158,879	1 - 3 years
Corporate Notes	603,089	3+ years
Equity securities-international	-	current
Mutual funds-international	683,426	current
Equity securities	1,593,419	current
Mutual funds	1,021,578	current
Fixed income Mutual funds	438,205	current
Fixed Income Taxable high yield	51,112	current
Fixed Income Domestic preferred stock	25,501	current
Fixed Income Emerging markets	25,713	current
Traded real estate	102,167	current
	<u>\$ 5,218,069</u>	

Interest rate risk: The County manages its exposure to declines in fair values by limiting the amount of its portfolio in long-term maturities based on market conditions and cash flow needs. There is no formal policy that requires a specific stratification of investment maturities within the portfolio.

Credit risk: Statutes impose various restrictions on deposits and investments. The County generally invests in certificates of deposit, U.S. Government obligations, repurchase agreements, money market accounts, the Illinois Funds Investment Pool and certain commercial paper in accordance with state statutes. Investment in corporate obligations must mature within 180 days of purchase and be rated within the top 3 classifications of two of the standard rating services. Accounts held by brokers/dealers in money markets not backed by government securities and mutual funds are nominal. The investment in the Illinois Funds Investment Pool is an external investment pool that is not registered with the SEC as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 and is controlled by the Illinois State Treasurer. Investments for the purposes of the OPEB Trust are less restrictive, however, investments in corporate securities are limited to those with the top ratings as previously indicated.

Concentration of credit risk: The County places no limit on the amount invested in any one issuer other than those imposed by state statutes. Other than investments in securities and the Illinois Funds Investment Pool, the County's more significant investments in certificates of deposit, insured sweep accounts (ICS), and money markets were with the following institutions: \$65,926,638 in RBC, \$18,663,323 in Bank of Belleville, \$10,242,896 in Associated Bank, and \$17,241,900 in Simmons Bank.

Custodial credit risk-deposits: In the case of deposits, including non-negotiable certificates of deposit, the County minimizes its risks that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all monies deposited in banks and savings and loans that exceed 75% of the capital stock and surplus of such institution shall be collateralized by specific securities. However, the County generally requires collateral on all deposits over FDIC or SIPC coverage. The pledging financial institution's trust department or the Federal Reserve holds the collateral. At December 31, 2020, \$261,283 of the County's bank balances were uninsured or uncollateralized by specific securities or letters of credit.

It is the County's policy generally to hold investments until maturity; accordingly there were not realized gains or losses recognized

3. Receivables

Accounts receivable consists of the following:

Governmental Activities	
Sales, income, motor fuel and other tax revenue	\$ 4,896,201
Service and fee revenues	3,776,757
Other	752,561
Grant and intergovernmental revenues	4,878,305
Related parties	(4,821)
	<u>\$ 14,299,003</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Business-type Activities

Trade	\$ 306,845
Grant and intergovernmental revenues	3,057,276
Other	3,291,475
	<u>\$ 6,655,596</u>

The Airport uses the direct write-off method for uncollectible amounts. During 2020, there were no write-offs.

Property taxes are collected one year in arrears. Although levied in 2020, property taxes will be collected in mid-2021. Accordingly property taxes are reported as deferred inflows because they are not available to liquidate liabilities of the current period nor are they intended to do so. Due to the pandemic in 2020, the 2019 property tax collections and distributions were completed in early 2021 and are not deferred. Property taxes receivable are as follows:

2019 taxes	\$ 1,523,285
Current and delinquent taxes	42,586,220
Less allowance for uncollectible amounts	190,998
Net taxes receivable and deferred	42,395,222
Total net taxes receivables	<u>\$ 43,918,507</u>

Transportation funds were loaned for the benefit of a road improvement project. The outstanding balance in 2020 was \$3,374,391. Installment payments are expected to begin in 2021. The 2021 collectible portion of the outstanding note is \$200,000.

Year	Receivable
2021	\$ 200,000
2022	1,574,391
2023	200,000
2024	200,000
2025	200,000
2026-2030	1,000,000
Total repayment	<u>\$ 3,374,391</u>

The Airport derives a substantial portion of its revenues from non-cancelable operating leases with various tenants. The Airport property's cost under these operating leases, consisting primarily of land, structures, and improvements, at December 31, 2020 was \$21,381,018 with a carrying value of \$14,398,059. Depreciation for 2020 was \$651,346. Rentals included in operations for 2020 were \$1,054,770. The future minimum rentals to be received under these leases as of December 31, 2020 are as follows:

Year	Lease
2021	\$ 1,057,262
2022	982,203
2023	755,403
2024	708,735
2025	664,730
2026-2030	3,355,901
2031-2035	2,064,337
2036-2040	175,319
2041-2045	149,513
2046-2050	144,881
Rental income under non-cancellable operating leases	<u>\$ 10,058,284</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

4. Capital assets

Capital asset activity for 2020 was as follows:

Governmental Activities

	January 1, 2020	Additions	Deletions	December 31, 2020
Assets not being depreciated:				
Land	\$ 11,811,527	\$ 67,582	\$ -	\$ 11,879,109
Construction in progress	269,140	1,706,821	111,889	1,864,072
Projects in progress	18,975	48,225	67,200	-
Infrastructure				
Construction in progress	4,977,625	3,557,456	1,368,230	7,166,851
Land	7,935,250	-	-	7,935,250
	<u>25,012,517</u>	<u>5,380,084</u>	<u>1,547,319</u>	<u>28,845,282</u>
Assets being depreciated:				
Buildings and improvements	84,044,512	2,871,057	-	86,915,569
Equipment, furniture, and vehicles	41,742,729	1,147,887	320,306	42,570,310
Infrastructure-roads and bridges	144,608,882	1,368,230	-	145,977,112
	<u>270,396,123</u>	<u>5,387,174</u>	<u>320,306</u>	<u>275,462,991</u>
Total capital assets	<u>295,408,640</u>	<u>10,767,258</u>	<u>1,867,625</u>	<u>304,308,273</u>
Less accumulated depreciation for:				
Buildings and improvements	55,157,696	1,487,494	-	56,645,190
Equipment, furniture, and vehicles	31,523,462	2,162,347	311,990	33,373,819
Infrastructure-roads and bridges	61,337,228	4,584,976	-	65,922,204
	<u>148,018,386</u>	<u>8,234,817</u>	<u>311,990</u>	<u>155,941,213</u>
Government Activities capital assets, net	<u>\$ 147,390,254</u>	<u>\$ 2,532,441</u>	<u>\$ 1,555,635</u>	<u>\$ 148,367,060</u>

Depreciation charged to governmental activities during the period was as follows:

General government	\$ 645,326
Public safety	2,024,244
Judicial	600,298
Public health	170,305
Transportation	4,794,644
	<u>\$ 8,234,817</u>

Business-type Activities - MidAmerica St Louis Airport

	January 1, 2020	Additions	Deletions	December 31, 2020
Assets not being depreciated:				
Land	\$ 42,435,045	\$ -	\$ -	\$ 42,435,045
Construction in progress	2,046,285	1,023,524	8,102	3,061,707
	<u>44,481,330</u>	<u>1,023,524</u>	<u>8,102</u>	<u>45,496,752</u>
Assets being depreciated:				
Airfields	92,288,137	-	-	92,288,137
Land improvements	763,266	-	-	763,266
Ramps and aprons	20,866,812	-	-	20,866,812
Passenger terminal	19,065,646	42,759	-	19,108,405
Cargo terminal	9,697,411	-	-	9,697,411
Tenant facilities	10,933,938	314,810	-	11,248,748
Utilities	9,213,083	762,230	-	9,975,313
Roads and parking	8,535,707	1,746,980	-	10,282,687
Support facilities	5,527,734	190,139	-	5,717,873
Equipment, furniture, and vehicles	16,712,068	545,279	1,248,055	16,009,292
	<u>193,603,802</u>	<u>3,602,197</u>	<u>1,248,055</u>	<u>195,957,944</u>
Total capital assets	<u>238,085,132</u>	<u>4,625,721</u>	<u>1,256,157</u>	<u>241,454,696</u>
Less accumulated depreciation	<u>114,805,766</u>	<u>6,034,574</u>	<u>1,177,957</u>	<u>119,662,383</u>
Government Activities capital assets, net	<u>\$ 123,279,366</u>	<u>\$ (1,408,853)</u>	<u>\$ 78,200</u>	<u>\$ 121,792,313</u>

Depreciation charged to operations was \$6,034,574 for 2020.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

5. Interfund receivables, payables, and transfers

Interfund balances have resulted from short-term borrowings and interfund charges not yet reimbursed as of the end of the reporting period before the consolidation of the Public Building Commission funds.

The composition of interfund balances at December 31, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Non-major governmental funds	\$ 1,827,696
General Fund	MidAmerica St Louis Airport	5,723,160
General Fund	Lease Payable	312,875
General Fund	Internal Service funds	4,901
Transportation Fund	General Fund	3,966
Transportation Fund	Non-major governmental funds	94
Non-major governmental funds	Non-major governmental funds	1,043,752
Non-major governmental funds	Internal Service funds	-
Non-major governmental funds	General Fund	742,881
		<u>9,659,325</u>
Internal Service funds	General Fund	8
Internal Service funds	Non-major governmental funds	16
		<u>\$ 9,659,349</u>

Advances to other funds, made in prior and current years and where the timing of repayment is not determinable, have been eliminated and not reported on the face of the financial statements. Included in the advances by the Public Building Commission are funds advanced in 2020 for certain projects at the Airport in the amount of \$1,983,551. These current year advances are recorded as transfers in the government-wide financial statements.

The amounts that have been eliminated are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	MidAmerica St Louis Airport	\$ 55,433,203
Public Building Commission	MidAmerica St Louis Airport	\$ 15,389,321

Transfers between governmental funds include, but not limited to, County match for various grant programs, operating costs, and debt service funding.

Transfer-out	Transfer-in	Governmental Funds	Business-type Funds
General Fund	MidAmerica St Louis Airport	\$ -	\$ 3,289,467
General Fund	Non-major governmental funds	516,584	-
Transportation Funds	Debt Service Fund	2,080,958	-
Lease Payable Fund	MidAmerica St Louis Airport	-	1,151,719
Debt Service Fund	MidAmerica St Louis Airport	-	1,648,895
Non-major governmental funds	Non-major governmental funds	42,305	-
Non-major governmental funds	MidAmerica St Louis Airport	-	101,324
		<u>\$ 2,639,847</u>	<u>\$ 6,191,405</u>

In the governmental funds financial statements, total transfers-out exceeded transfers-in by \$6,191,405 because of transfers made to the Enterprise fund. These transfers included cash transfers and expenses of the Enterprise fund paid by governmental funds on its behalf. Cash transfers of \$2,400,000 and certain capital expenditures are expected to be repaid in the long-term future and are considered by the County as part of the "Advances to other funds" previously discussed.

6. Debt and Lease Obligations

The County uses various vehicles to finance the acquisition and construction or improvement of major capital facilities and equipment for both governmental and business-type activities.

Capital lease obligations

Governmental Activities

The County entered into a capital lease agreement in 2015 for the purchase of certain 911 radio equipment and systems at an interest rate of 3.55% to upgrade the 911 Emergency Telephone System. Costs included in capitalized equipment is

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

\$2,627,851. This lease is deemed to be a general obligation of the County and payable from the Emergency Telephone Fund. Future minimum lease payments at December 31, 2020 are as follows:

<u>Year</u>	<u>Lease</u>
2021	\$ 394,760
2022	394,760
2023	394,760
2024	394,760
2025	789,520
	<u>2,368,560</u>
Less amount representing interest and amortization	265,898
Obligation under capital lease	<u>\$ 2,102,662</u>

As part of the lease agreement, the County entered into a 9-year maintenance and support agreement payable annually over the term of the agreement of which \$3,257,978 remains. Commitments of approximately \$595,000 for additional equipment are payable from bond proceeds. Interest charged to operations in 2020 for the lease was \$76,474.

In 2018, the County entered into a second capital lease agreement for the purchase of equipment and systems to expand the 911 dispatching services at an interest rate of 4.084%. Cost of capitalized equipment is \$463,560. This lease is deemed to be a general obligation of the County and payable from the Emergency Telephone Fund. Future minimum lease payments at December 31, 2020 are as follows:

<u>Year</u>	<u>Lease</u>
2021	\$ 68,366
2022	68,367
2023	68,366
2024	68,366
2025	50,328
	<u>323,793</u>
Less amount representing interest and amortization	33,180
Obligation under capital lease	<u>\$ 290,613</u>

Interest charged to operations in 2020 for the lease was \$11,302.

Business-type Activities

The County entered into a capital lease agreement in December, 2018 for the purchase of equipment at an interest rate of 4.95%. Costs included in capitalized equipment is \$107,926. This lease is deemed to be a general obligation of the County and payable from Airport operations. Future minimum lease payments at December 31, 2020 are as follows:

<u>Year</u>	<u>Lease</u>
2021	\$ 23,769
2022	23,768
	<u>47,537</u>
Less amount representing interest	3,381
Obligation under capital lease	<u>\$ 44,156</u>

Interest charged to operations in 2019 for the lease was \$3,274.

Through the Public Building Commission of St. Clair County, a component unit established under the Illinois Public Building Commission Act, the County has financed much of its land and facilities using capital lease obligations for both its governmental and business-type activities. These non-cancelable leases are deemed general obligations of the County to pay net rentals using the property tax levy from the Lease Payable Fund or other appropriate operating revenues of the County. The leases have been eliminated in the government-wide financial statements. Obligations of the County to the Public Building Commission for Governmental Activities and Business-type Activities are as follows and more fully discussed in the related bond footnotes:

Governmental Activities	\$ 11,742,641
Business-type Activities	9,373,195
	<u>\$ 21,115,836</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Limited Obligation Revenue bonds

Government Activities

On August 13, 2020 the County issued \$27,345,000 in Highway Revenue Bonds, Series 2020D to advance refund \$24,350,000 of outstanding 2013A Series bonds. Both issues are limited obligation bonds. Net proceeds of \$26,738,749 (after payment of \$593,764 underwriting, insurance, and other issuance costs) were used to purchase U.S. government securities that have been placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Another \$12,487 was deposited into the Highway Fund. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2020, \$24,350,000 of the 2013A defeased bonds are outstanding.

The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$1.8 million. The difference, reported in the accompanying financial statements as a deferred outflow, is being charged to the operations through 2038. The County completed the advance refunding to reduce cash flow requirements. The debt service requirements over the next 18 years decreased by approximately \$1.2 million and the County realized an economic savings (difference between the present values of the old and new debt service payments) of \$956,000.

These bonds are limited obligations of the County with a claim for payment solely from Highway Revenues (2020 collections: Motor Fuel Tax \$6,151,577, County Highway Tax \$2,217,129, and Matching Tax \$1,143,558). The County is required to deposit monthly into a separate fund fractional shares of principal and interest becoming due on the next succeeding payment. Debt service payments made from these pledged revenues was \$2,118,541. Interest is payable each January 1 and July 1 while principal is due each January 1.

Interest rates for the Taxable Highway Revenue Bonds, Series 2020D range from .81% to 3% and principal is due each January 1 as follows:

Year		Principal	Interest	Total
2022	0.92%	\$ 1,315,000	\$ 573,847	\$ 1,888,847
2023	1.22%	1,330,000	559,685	1,889,685
2024	1.36%	1,345,000	542,426	1,887,426
2025	1.49%	1,365,000	523,111	1,888,111
2026-2030	1.71%-2.30%	7,205,000	2,223,564	9,428,564
2031-2035	2.43%-2.68%	8,045,000	1,330,761	9,375,761
2036-2038	2.85%-3.00%	5,365,000	241,050	5,606,050
Outstanding bonds		<u>\$ 25,970,000</u>	<u>\$ 5,994,444</u>	<u>\$ 31,964,444</u>

The Series 2020D Bonds due on or after January 1, 2031, are subject to redemption prior to maturity at the option of the County in 2030 or thereafter at par plus accrued interest.

Payments due January 1, 2021 were paid at December 31, 2020 and not included above. Total interest for both issues, net of amortization of premiums and refinancing losses, charged to operations for the Transportation functions was \$908,991.

General obligation debt

Revenue bonds

The Commission has issued various debt instruments in order to finance the acquisition, construction, or improvements to County facilities. These facilities are used for both governmental and airport activities of the St. Clair County government. This debt is being financed through lease agreements with the County as previously discussed.

Purpose	Interest rates	Amount
Governmental Activities		
Buildings	3.00-3.625%	\$ 1,610,000
Buildings	2.22-3.36%	10,150,000
Business-type Activities		
Airport improvements	2.22-3.36%	765,000
Airport improvements	1.869-2.81%	8,725,000
		<u>\$ 21,250,000</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The Commission's revenue bonds are general lease obligations of the County and the County Board has resolved to levy taxes to pay annual rents. Future minimum lease payments as of December 31, 2020 for Governmental Activities were as follows:

Year	Total Lease	Operations & Maintenance
2021	\$ 13,050,298	\$ 11,868,690
2022	12,572,171	12,135,574
2023	12,535,519	12,095,865
2024	12,535,519	12,097,863
2025	13,390,831	12,099,860
2026-2030	62,480,720	60,480,841
2031-2035	67,412,385	60,530,265
2036-2040	63,835,625	60,260,173
2041	12,000,000	12,000,000
	<u>269,813,068</u>	<u>\$ 253,569,131</u>
Less amount representing executory cost (i.e., utilities, maintenance, etc.)	253,569,131	
Less: Amount representing interest and amortization	<u>4,501,296</u>	
Obligation under capital lease	<u>\$ 11,742,641</u>	

Rent payments under these leases were \$11,442,374 recorded in the Lease Payable Fund, \$18,983 in the Veterans Assistance expenses, \$34,800 in grant funds, and \$250,627 in the County Health expenses. The County has been able to abate certain tax levies for the remaining lease commitments. Lease revenues from other lessees are currently financing the remaining lease commitments in the amount of \$330,146 which includes \$177,420 from the Intergovernmental Grants Department. At such time that operating lease revenues are insufficient to meet debt service and executory cost requirements, the County will no longer abate this portion of the lease levy.

The underlying debt service for these leases being paid by the Public Building Commission are as follows.

The \$1,750,000 Taxable Revenue Refunding Bonds, Series 2013 carry interest rates of 3% and 3.625%. Debt service requirements for the Taxable Revenue Refunding Bonds, Series 2013 are as follows:

Year		Principal	Interest	Total
2021	3.00%	\$ 735,000	\$ 53,769	\$ 788,769
2022		-	31,719	31,719
2023		-	31,719	31,719
2024		-	31,719	31,719
2025	3.625%	875,000	31,718	906,718
Outstanding bonds		1,610,000	<u>\$ 180,644</u>	<u>\$ 1,790,644</u>
Unamortized discount		<u>(1,877)</u>		
Carrying value		<u>\$ 1,608,123</u>		

Interest and amortization charged to operations on the 2013 bonds was \$51,267. The unamortized deferred charges were \$11,445 at December 31, 2020.

On May 19, 2020 the Public Building Commission issued \$10,170,000 in Taxable Public Building Revenue Bonds, Series 2020A to advance refund \$4,935,000 and \$4,245,000 of outstanding 2011A and 2011B Series bonds. Net proceeds of \$9,899,769 (after payment of \$265,159 underwriting, and other issuance costs) were used to purchase U.S. government securities that have been placed in an irrevocable trust to provide for all future debt service payments on the old bonds. The remaining \$4,299 was deposited into the PBC bond account. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2020, \$9,180,000 of the 2011A&B defeased bonds are outstanding.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$367,673. The difference, reported in the accompanying financial statements as a deferred outflow, is being charged to the operations through 2038. The County completed the advance refunding to reduce cash flow requirements. The debt service requirements over the next 18 years decreased by approximately \$1.9 million and the County realized an economic savings (difference between the present values of the old and new debt service payments) of \$1.3 million.

The Series 2020A revenue bonds of \$10,170,000 are payable as follows:

Year		Principal	Interest	Total
2021	2.22%	\$ 85,000	\$ 315,052	\$ 400,052
2022	2.22%	85,000	313,165	398,165
2023	2.22%	90,000	311,278	401,278
2024	2.22%	90,000	309,280	399,280
2025	2.22%	90,000	307,282	397,282
2026-2030	2.419-2.760%	505,000	1,501,407	2,006,407
2031-2035	2.91-3.21%	5,760,000	1,210,358	6,970,358
2036-2038	3.36%	3,445,000	188,328	3,633,328
Outstanding bonds		<u>\$ 10,150,000</u>	<u>\$ 4,456,150</u>	<u>\$ 14,606,150</u>

The Series 2020A Bonds due on or after December 1, 2031 are subject to redemption prior to maturity at the option of the County in 2030 or thereafter at par plus accrued interest. Lease payments made to cover the debt services are paid from the County's Lease Payable Fund.

Interest and amortization charged to operations on the 2011A&B bonds and the 2020A bonds was \$398,308. Unamortized deferred charges were \$352,411 at December 31, 2020.

On May 19, 2020 the Public Building Commission issued \$8,775,000 in Taxable Public Building Revenue Bonds, Series 2020B to advance refund \$7,955,000 of the outstanding 2011C Series bonds. Net proceeds of \$8,547,006 (after payment of \$227,994 underwriting and other issuance costs) were used to purchase U.S. government securities that have been placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2020, \$7,955,000 of the 2011C defeased bonds are outstanding.

The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$590,711. The difference, reported in the accompanying financial statements as a deferred outflow, is being charged to the operations through 2031. The County completed the advance refunding to reduce cash flow requirements. The debt service requirements over the next 11 years decreased by approximately \$809,000 and the County realized an economic savings (difference between the present values of the old and new debt service payments) of \$651,000.

The Series 2020B revenue bonds associated with the Business-type Activities are also being financed through a lease agreement with the County. The 2020 lease payment of \$1,151,719 was paid by the Lease Payable Fund and considered a capital contribution to the Enterprise Fund. Future minimum lease payments as of December 31, 2020 for Business-type Activities are as follows:

Year	Total Lease
2021	\$ 382,220
2022	1,127,655
2023	1,139,884
2024	1,140,247
2025	170,071
2026-2030	5,907,969
2031	1,186,439
Obligation under capital lease	11,054,487
Less: Amount representing interest and amortization	1,681,292
Obligation under capital lease	<u>\$ 9,373,195</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financials Statements

The remaining unrefunded Series 2011C revenue bonds are payable as follows:

<u>Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021		\$ -	\$ 34,043	\$ 34,043
2022	4.45%	765,000	34,042	799,042
Outstanding bonds		<u>765,000</u>	<u>\$ 68,085</u>	<u>\$ 833,085</u>

The Series 2020B bond debt service requirements to maturity are as follows:

<u>Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	1.859%	\$ 135,000	\$ 214,432	\$ 349,432
2022	1.909%	135,000	211,923	346,923
2023	2.013%	940,000	209,345	1,149,345
2024	2.120%	960,000	190,426	1,150,426
2025		-	170,071	170,071
2026-2030	2.419-2.710%	5,385,000	591,565	5,976,565
2031	2.810%	1,170,000	32,877	1,202,877
Outstanding bonds		<u>\$ 8,725,000</u>	<u>\$ 1,620,639</u>	<u>\$ 10,345,639</u>

Interest and amortization charged to operations on the 2011C and 2020B bonds was \$407,493.

Debt certificates

In March 2014, the County issued \$5,125,000 Taxable General Obligation Debt Certificates (Limited Tax), Series 2014 to finance improvements to the County's 911 system. The certificates are general obligations of the County. Interest rates for the certificates ranged from .65% to 5.40%.

Interest payments are due June 30 and December 30 and principal is due each December 30 as follows:

<u>Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	4.10%	\$ 325,000	\$ 151,030	\$ 476,030
2022	4.35%	340,000	137,705	477,705
2023	4.55%	355,000	122,915	477,915
2024	4.95%	370,000	106,763	476,763
2025	4.95%	385,000	88,447	473,447
2026-2028	5.40%	1,285,000	141,210	1,426,210
		<u>\$ 3,060,000</u>	<u>\$ 748,070</u>	<u>\$ 3,808,070</u>

The Emergency Telephone System Fund is expected to make all of the debt service payments. Interest charged to operations in 2020 was \$162,843.

General obligation contracts

A 2017 contract to purchase highway maintenance equipment ended in 2020. Interest charged to the Transportation function in 2020 for both obligations was \$897.

Business-type Activities

In 2015 and 2019, the County issued General Obligation Refunding Bonds (Alternative Revenue Source) to advance refund outstanding 2009 Series bonds. Bonds and interest are payable from certain pledged revenues, escrow deposits, and real estate taxes, if necessary. Pledged revenues include grant revenues, Passenger Facility Charges, and net Airport revenues derived from the operations of the Airport. The 2015 bonds were subsequently defeased in 2020 as discussed below.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

In 2019, the County issued \$12,680,000 in Taxable General Obligation Refunding Bonds (Alternative Revenue Source) Series 2019 to advance refund the remaining 2009 Series bonds. The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The remaining 2009 bonds defeased were called in 2019.

Interest is payable each April 1 and October 1 while principal is due each October 1. The interest bonds are payable as follows:

Year		Principal	Interest	Total
2021	2.173%	\$ 1,165,000	\$ 285,715	\$ 1,450,715
2022	2.208%	1,190,000	260,400	1,450,400
2023	2.241%	1,215,000	234,124	1,449,124
2024	2.391%	1,245,000	206,896	1,451,896
2025	2.503%	1,275,000	177,128	1,452,128
2026-2029	2.603-2.763%	5,430,000	370,311	5,800,311
Outstanding bonds		<u>\$ 11,520,000</u>	<u>\$ 1,534,574</u>	<u>\$ 13,054,574</u>

On July 28, 2020 the County issued \$48,875,000 in Taxable General Obligation Refunding Bonds (Alternative Revenue Source) Series 2020A to advance refund \$36,845,000 of the outstanding 2015 General Obligation Refunding Bonds-Alternative Revenue Source Series bonds. Net proceeds of \$48,055,375 (after payment of \$719,866 underwriting and other issuance costs) were used to purchase U.S. government securities that have been placed in an irrevocable trust to provide for all future debt service payments on the old bonds. The remaining \$99,759 was deposited into the County's Debt Service Fund. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2020, \$36,845,000 of the 2015 defeased bonds are outstanding.

The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$16,743,130. The difference, reported in the accompanying financial statements as a deferred outflow, is being charged to the operations through 2044. The County completed the advance refunding to reduce cash flow requirements. The debt service requirements over the next 24 years decreased by approximately \$5.1 million and the County realized an economic savings (difference between the present values of the old and new debt service payments) of \$3.5 million.

Interest is payable each April 1 and October 1 while principal is due each October 1. The interest bonds are payable as follows:

Year		Principal	Interest	Total
2021	1.011%	\$ 605,000	\$ 1,357,799	\$ 1,962,799
2022	1.141%	610,000	1,351,682	1,961,682
2023	1.353%	620,000	1,344,722	1,964,722
2024	1.513%	625,000	1,336,333	1,961,333
2025	1.663%	635,000	1,326,877	1,961,877
2026-2030	1.902-2.366%	4,975,000	6,447,103	11,422,103
2031-2035	2.496-2.826%	12,470,000	5,397,528	17,867,528
2036-2040	3.108-3.108%	14,370,000	3,492,049	17,862,049
2040-2044	3.218%	13,205,000	1,079,156	14,284,156
Outstanding bonds		<u>\$ 48,115,000</u>	<u>\$ 23,133,249</u>	<u>\$ 71,248,249</u>

Debt service for the 2015, 2019 and 2020 bonds was paid from the County Debt Service Fund and the Airport operations. The balance of Passenger Facility Charges held as restricted assets at December 31, 2020 was \$1,033,579. Payments from the Debt Service fund are recorded as a transfer to the Airport for financial reporting purposes. The unamortized deferred charges on refinancing for the 2019 and 2020A bonds was \$17,090,262 at December 31, 2020. Total interest, net of amortization of premiums and deferred refinancing charges, charged to operations for the Business-type activities' general obligation bond issues amounted to \$3,075,019.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Debt Certificates

The County issued \$3,695,000 Taxable General Obligation Debt Certificates (Limited Tax), Series 2013 to construct facilities at MidAmerica St. Louis Airport in 2013. The certificates are general obligations of the County and paid by the Airport. Interest payments are due June 30 and December 30 and principal is due each December 30 as follows:

Year		Principal	Interest	Total
2021	3.50%	\$ 175,000	\$ 114,475	\$ 289,475
2022	3.50%	185,000	108,350	293,350
2023	4.25%	185,000	101,875	286,875
2024	4.25%	190,000	94,011	284,011
2025-2029	4.25%-4.75%	1,095,000	339,925	1,434,925
2030-2032	4.75%	780,000	75,050	855,050
Outstanding bonds		2,610,000	\$ 833,686	\$ 3,443,686
Unamortized discount		(1,053)		
Carrying value		\$ 2,608,947		

Interest charged to Airport operations for 2020 was \$120,425.

Changes in long-term liabilities

The following is a summary of long-term obligation transactions during 2020.

Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Limited obligation revenue bonds	\$ 24,809,878	\$ 27,345,000	\$ 26,184,878	25,970,000	\$ -
General obligation revenue bonds	10,941,062	10,170,000	9,352,939	11,758,123	820,000
Capital leases - equipment	2,757,298	-	364,024	2,393,274	378,426
Debt certificates	3,375,000	-	315,000	3,060,000	325,000
General obligation contracts	60,567	-	60,567	-	-
Insurance claims	1,259,700	595,672	-	1,855,372	-
	<u>\$ 43,203,505</u>	<u>\$ 38,110,672</u>	<u>\$ 36,277,408</u>	<u>\$ 45,036,769</u>	<u>\$ 1,523,426</u>

For Governmental Activities, the combined interest cost was \$1,610,082. Interest of \$909,888 is charged directly to Transportation functions while \$250,619 is charged directly to Public Safety, and the remaining is unallocated.

Existing Highway debt issues are currently subject to federal arbitrage regulations at December 31, 2020 however no liability exists.

Business-type activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
General obligation bonds	\$ 48,750,341	\$ 48,875,000	\$ 37,990,341	\$ 59,635,000	\$ 1,770,000
General obligation revenue bonds	9,416,364	8,775,000	8,701,364	9,490,000	135,000
Capital lease - equipment	64,650	-	20,495	44,155	21,533
Debt certificates	2,778,786	-	169,839	2,608,947	175,000
	<u>\$ 61,010,141</u>	<u>\$ 57,650,000</u>	<u>\$ 46,882,039</u>	<u>\$ 71,778,102</u>	<u>\$ 2,101,533</u>

Total Airport interest and amortization expensed aggregated to \$3,606,446.

Debt service requirement are as follows:

Year	Governmental Activities		Business-type Activities		Total
	Debt	Leases	Debt	Leases	
2021	\$ 1,954,799	\$ 463,126	\$ 4,086,463	\$ 23,768	\$ 6,528,156
2022	2,802,485	463,126	4,851,397	23,768	8,140,776
2023	2,800,597	463,126	4,850,067	-	8,113,790
2024	2,795,187	463,126	4,847,664	-	8,105,977
2025	3,665,559	445,088	3,870,014	-	7,980,661
2026-2030	12,861,181	394,760	24,635,017	-	37,890,958
2031-2035	16,346,119	-	19,638,405	-	35,984,524
2036-2040	9,239,378	-	17,862,049	-	27,101,427
2040-2044	-	-	14,284,156	-	14,284,156
	<u>\$ 52,465,305</u>	<u>\$ 2,692,352</u>	<u>\$ 98,925,232</u>	<u>\$ 47,536</u>	<u>\$ 154,130,425</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Under Illinois State statutes, the limit of long-term indebtedness is 2.875% of the value of the taxable property ascertained by the last assessment. This limit does not include indebtedness for the purpose of certain buildings, roads, and airports. The computation to ensure St. Clair County is within the limit at December 31, 2020 is as follows:

Equalized assessed value of taxable property – 2020 tax year	<u>\$ 4,357,170,229</u>
Debt limit	\$ 125,268,644
Total debt authorized and issued:	
Deemed general obligations direct bonded indebtedness	-
Other direct general obligation	<u>84,099,343</u>
Legal debt margin	<u>\$ 41,169,301</u>

Other direct general obligations represent the present value of the operations and maintenance portion of the lease obligations with the Public Building Commission.

7. Net Position

Restricted net position that has been restricted by enabling legislation was \$146,576,087 while \$6,610,056 for governmental activities and \$1,404,686 for business-type activities are restricted by 3rd party contracts and bond covenants.

8. Fund Balances

Fund balances are classified as follows:

Non-spendable—Amounts that cannot be spent either because they are not in a spendable form (i.e.; inventories and prepaids) or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed—Amounts that can be used only for specific purposes determined by a formal action of the County. The County Board is the highest level of decision-making authority of the County. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the County.

Assigned—Amounts that do not meet the criteria to be classified as restricted or committed but that are intended by management to be used for specific purposes. The County's fund balances may be assigned by management as agreed upon by the finance committee of the County Board as to the County's intent to be used for specific purposes. Assigned balances also include amounts appropriated for subsequent year expenditures as authorized by the County Board in the adopted budget.

Unassigned—All other spendable amounts.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

As of December 31, 2020, fund balances are composed of the following:

	(in thousands)					
	General Fund	Transportation Fund	Lease Payable Fund	Debt Service Fund	Non-Major Fund	Total Governmental Funds
Non-spendable						
Inventory	\$ 95	\$ 234	\$ -	\$ -	\$ 10	\$ 339
Prepaid	660	-	164	-	86	910
Restricted						
Tort	1,535	-	-	-	1,785	3,320
Public safety	-	-	-	-	9,643	9,643
Transportation	-	54,278	-	-	-	54,278
Leases	-	-	1,548	-	-	1,548
Debt service	-	-	-	3,236	-	3,236
Public health	-	-	-	-	6,866	6,866
Retirement	-	-	-	-	10,146	10,146
Court services	-	-	-	-	7,763	7,763
Parks & recreation	-	-	-	-	3,606	3,606
Other	-	-	-	-	4,538	4,538
Committed						
Capital Projects	6,509	-	-	-	-	6,509
Automation	403	-	-	-	-	403
Judicial	-	-	-	-	-	-
Economic Develop	500	-	-	-	-	500
Debt service	-	-	-	3,412	-	3,412
Assigned						
Working cash	1,278	-	-	-	-	1,278
Economic Develop	389	-	-	-	-	389
Debt service	-	-	-	9,112	-	9,112
Unassigned	23,752	(8)	-	-	(1,424)	22,320
	<u>\$ 35,121</u>	<u>\$ 54,504</u>	<u>\$ 1,712</u>	<u>\$ 15,760</u>	<u>\$ 43,019</u>	<u>\$ 150,116</u>

The County's general spending prioritization policy is to consider restricted resources to have been used first, followed by committed, assigned, and unassigned amounts when expenditures have been incurred for which resources in more than one classification could be used.

The Detention Home, Sheriff's DUI, and Bailiff funds had negative fund balances of \$728,155, \$3,117, and \$668,516, respectively, at December 31, 2020. The funds' deficits will be recovered at a later date.

9. Risk Management

Tort

Most insurance costs are funded and charged to the Tort Liability Fund which is included in the General Fund. The Tort Liability Fund is funded through a tax levy specifically established to cover insurance costs. Property tax revenues recognized in 2020 for tort purposes were \$4,887,761.

The County has a large deductible insurance program for property, contractors' tools and equipment, crime, worker's compensation, automobile, general liability, abuse or molestation/sexual misconduct liability, public officials liability, law enforcement liability, and pollution liability risks. The County purchases commercial insurance for excess coverage over the self-funded retention amounts and has elected to fully insure selected exposures. The County uses a third party actuary to help determine funding requirements based on trends in actual claims experiences, stop loss coverage, and provision for catastrophic losses. There have been no significant changes in the excess coverage in the prior 3 years and there have been no instances of settlements exceeding the excess coverage. The County participates in the Illinois Counties Risk Management Trust (ICRMT) program for many of its coverages. The ICRMT Program is a non-assessable plan.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Based upon specific circumstances pertaining to certain departments or coverage, the County has elected to fully insure the Intergovernmental Grants Department's worker's compensation. This policy provides first dollar coverage with nominal deductibles. The self-funded part of the program consists of all remaining property (real, personal, contractor's equipment and EDP exposures) and liability as well as the worker's compensation. The property coverage is written on a replacement cost basis with a total insurable value of \$203,242,162 exclusive of the airport, and \$100,000 self-funded retention amounts per loss. The property coverage includes flood, earthquake and mine subsidence of \$10 million (\$40 million program aggregate) with self-insured retention of the greater of \$100,000 or 5% of the damaged location for earthquake and \$100,000 for flood.

The premises, products, law enforcement, dispatchers, professional, automobile, public officials, and health professional liabilities (excluding doctors and dentists) are included as part of the general liability coverage. The general liability has a per occurrence limit of \$1,000,000 with a general aggregate liability limit of \$3,000,000. The general liability is subject to a \$250,000 self-funded retention per occurrence. Public Officials liability is limited to \$1,000,000 while physical and sexual abuse coverage is limited to \$2,000,000 with \$250,000 retention and a \$4,000,000 aggregate. Law enforcement liability is limited to \$1,000,000 per occurrence and a \$3,000,000 annual aggregate and \$250,000 self-funded retention. Auto liability coverage is limited to \$1,000,000 per incident with a \$250,000 self-insured retention while property damage is limited to \$9,297,444 in the aggregate. There is excess liability coverage with a limit of \$20,000,000 that applies to general liability, law enforcement, auto, and public officials limited to \$1,000,000 per occurrence. The worker's compensation coverage (not including the Intergovernmental Grants Department) is written on a statutory basis with an employer's liability limit per incident of \$2,500,000 and a \$500,000 self-funded retention. These coverages are included in the ICRMT program.

The Crime and Public Employee Blanket Bond coverage is also included in the ICRMT. The Crime coverage is written on a faithful performance basis with a limit of \$1,000,000 for Employee Dishonesty, Money and Securities (both inside/outside) and Depositors Forgery. All coverages are subject to a \$100,000 deductible.

Pollution liability insurance is limited to \$1,000,000 per pollution condition with an aggregate limit of \$2,000,000 with \$50,000 retention for each.

For the MidAmerica St. Louis Airport operations, the County is insuring specific coverages: contractors' equipment, airport owners and operators general liability, pollution liability, and property with varying deductibles. The airport owners and operators general liability policy includes products, completed operations, war, hangar keepers, hi-jacking and other aviation liability coverage with a \$100 million aggregate. It also provides an excess \$50 million limit for employer liability.

Environmental impairment liability – select coverage is limited to \$10 million per occurrence, including business interruption, with an annual aggregate of \$20 million. Deductible for each occurrence is \$100,000 and \$300,000 in the aggregate.

The blanket coverage applies to building contents, runways, taxiways and aprons, roads, parking lots, and utilities, and equipment with limits of \$224 million and \$25,000 per occurrence deductibles. The sublimit for flood is \$100 million with \$100,000 deductible. The sublimit for earth movement is \$50 million, with a deductible of 2% of applicable values subject to a \$100,000 minimum per occurrence. Coverage for terrorism is also included. Separate automobile coverage is limited to \$1 million.

International general and products liability coverage are limited to \$1 million per occurrence with an annual aggregate of \$2 million with \$1,000 deductible and contingent automobile coverage of \$1 million. Additional foreign workers' compensation is limited to \$1 million. A special crime policy is limited to \$1,000,000.

The insurance premiums and fees for Airport coverage are paid from the Tort Fund. Airport related insurance costs including premiums, legal fees and deductible payments have been recorded as transfers by the Tort Fund and charged to airport operations for the year ended December 31, 2020 in the amount of \$518,150.

Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Because actual claim liabilities depend on complex factors such as inflation, legal changes and damage awards, the process used in computing claims liability does not necessarily result in exact amounts. Liabilities are reevaluated periodically to take into consideration all of these factors.

The County is a defendant in a significant number of lawsuits. As of December 31, 2020, the County estimates settlement to be \$3,407,470 of which \$1,855,372 is recorded in long-term liabilities in the government-wide financial statements and are payable from Tort funds included with the General Fund accounts. Changes in the balances of claims liabilities were as follows:

Year	Claims Liability January 1	Claims and Changes in Estimates	Claim Payments	Claims Liability December 31
2020	\$ 2,362,935	1,802,217	\$ 757,682	\$ 3,407,470
2019	3,200,297	973,542	1,810,904	2,362,935
2018	2,727,466	1,313,516	840,685	3,200,297

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Employee Medical

The County has a self-insurance program covering certain health and welfare benefits for substantially all of its employees including the Intergovernmental Grants Department and the Public Building Commission. Aggregate health claims in excess of \$15,282,289 for the County with \$250,000 per individual and life insurance benefits are covered by third party insurance in conjunction with this program. There have been no significant decreases in the stop loss coverage in the prior 3 years. The employee medical plan is funded with the County contributing to the Employee Medical Trust Fund, an Internal Service Fund, the cost for its employees with a minimal contribution by the employee. The net cost is charged to the various funds of the County based upon a third party actuarial determination. The employee, through payroll deduction, pays the employees' portion of dependent coverage.

The County must also provide health coverage to certain retired employees and their eligible dependents under the Municipal Employee's Continuation Privilege law. Premiums for full coverage or Medicare supplement are withheld by IMRF from retirement pay and paid directly to the County. Premiums and costs are included in the Internal Service Fund. Funding for these post-employment benefits (OPEB) is discussed below.

The claims liability reported on the financial statements is based on the probability that as of the date of the financial statements, a liability was incurred and that the amount of the loss can be reasonably estimated. Claims are payable from the Internal Service Fund. Changes in fund claim liability amounts were:

Year	Claims Liability January 1	Claims and Changes in Estimates	Claim Payments	Claims Liability December 31
2020	\$ 1,555,761	10,099,035	\$ 10,422,763	\$ 1,232,033
2019	1,005,626	11,327,616	10,777,481	1,555,761
2018	1,753,713	11,914,845	12,662,932	1,005,626

10. Defined benefit pension plan - Illinois Municipal Retirement Fund

Plan Description

The County's defined benefit pension plan for employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available for IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report may be obtained for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs and deputy sheriffs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). Plan totals below include amounts allocated to the component units: the Public Building Commission and the Intergovernmental Grants Department.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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Employees hired after January 1, 2011, are eligible for Tier 2 benefits. Tier 2 employees are vested for pension benefits when they have at least ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 96 months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Retirees and Beneficiaries currently receiving benefits	807	126	39
Inactive Plan Members entitled to but not yet receiving benefits	462	36	11
Active Plan Members	666	111	4
	<u>1935</u>	<u>273</u>	<u>54</u>

Contributions

As set by statute, the County's Plan Members are required to contribute 4.5% of their annual covered salary; SLEP and ECO Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement of its own employees. The County also contributes for disability benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	Regular	SLEP	ECO
Annual 2020 County Contribution rate	9.43%	24.55%	61.34%
2020 Contributions	\$ 3,069,994	\$ 2,279,119	\$ 213,912

Net Pension Liability

The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and includes the Intergovernmental Grants Department, a component unit.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

- The **Actuarial Cost Method** used was Entry Age Normal
- The **Asset Valuation Method** used was Market Value.
- The **Inflation Rate** was assumed to be 2.25%
- **Salary Increases** were expected to be 2.28% to 13.75%.
- The **Investment Rate of Return** was assumed to be 7.25%
- **Projected Retirement Age** was from the experience-based table of rates, specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study from years 2017 to 2019.
- Mortality rates used by IMRF (for non-disabled retirees) were based on the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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- The long-term expected **Rate of Return** on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of ten year geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate of Return
Domestic Equity	37%	5.00%
International Equity	18%	6.00%
Fixed Income	28%	1.30%
Real Estate	9%	6.20%
Alternative Investments	7%	
Private Equity		6.95%
Commodities		2.85%
Cash Equivalents	1%	0.70%
Total	100%	

There were no benefit changes during the year.

Single Discount Rate

A Single Discount Rate of 7.25% for Regular, SLEP, and ECO was used to measure the total pension liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. The Single Discount Rate reflects:

- The long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and
- The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting Single Discount Rate is 7.25%.

Changes in Net Pension Liability (Asset)

Regular Plan	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2019	\$ 217,644,717	\$ 217,778,758	\$ (134,041)
Changes for the year:			
Service Cost	2,985,201	-	2,985,201
Interest on the Total Pension Liability	15,435,770	-	15,435,770
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	3,910,476	-	3,910,476
Changes of Assumptions	(1,632,318)	-	(1,632,318)
Contributions – Employer	-	3,069,994	(3,069,994)
Contributions – Employees	-	1,501,696	(1,501,696)
Net Investment Income	-	31,510,871	(31,510,871)
Benefit Payments, including Refunds			
Of Employee Contributions	(12,460,292)	(12,460,292)	-
Other (Net Transfer)	-	824,702	(824,702)
Net Changes	8,238,837	24,446,971	(16,208,134)
Balances at December 31, 2020	\$ 225,883,554	\$ 242,225,729	\$ (16,342,175)

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Notes to the Financial Statements

SLEP Plan	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2019	\$ 98,364,825	\$ 85,292,511	\$ 13,072,314
Changes for the year:			
Service Cost	1,761,537	-	1,761,537
Interest on the Total Pension Liability	7,028,342	-	7,028,342
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual			
Experience of the Total Pension Liability	204,095	-	204,095
Changes of Assumptions	(579,796)	-	(579,796)
Contributions – Employer	-	2,279,119	(2,279,119)
Contributions – Employees	-	696,322	(696,322)
Net Investment Income	-	12,594,957	(12,594,957)
Benefit Payments, including Refunds			
Of Employee Contributions	(4,605,893)	(4,605,893)	-
Other (Net Transfer)	-	402,935	(402,935)
Net Changes	3,808,285	11,367,440	(7,559,155)
Balances at December 31, 2020	\$ 102,173,110	\$ 96,659,951	\$ 5,513,159

ECO Plan	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2019	\$ 17,298,717	\$ 16,509,203	\$ 789,514
Changes for the year:			
Service Cost	73,077	-	73,077
Interest on the Total Pension Liability	1,210,538	-	1,210,538
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual			
Experience of the Total Pension Liability	(238,744)	-	(238,744)
Changes of Assumptions	(106,966)	-	(106,966)
Contributions – Employer	-	213,912	(213,912)
Contributions – Employees	-	26,106	(26,106)
Net Investment Income	-	2,488,436	(2,488,436)
Benefit Payments, including Refunds			
Of Employee Contributions	(1,276,351)	(1,276,351)	-
Other (Net Transfer)	-	(25,412)	25,412
Net Changes	(338,446)	1,426,691	(1,765,137)
Balances at December 31, 2020	\$ 16,960,271	\$ 17,935,894	\$ (975,623)

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25% for Regular, SLEP, and ECO, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

Regular Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	\$ 8,720,773	\$ (16,342,175)	\$ (36,418,017)
SLEP Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	\$ 18,945,767	\$ 5,513,159	\$ (5,511,649)
ECO Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	\$ 657,513	\$ (975,623)	\$ (2,364,257)

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the County recognized pension expense of \$(4,613,066), \$186,099, and \$(724,015) for Regular, SLEP and ECO, respectively. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to future pensions from the following sources:

Regular Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension</i>		
<i>Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 3,057,382	\$ 281,392
Changes in assumptions	650,598	1,142,676
Net difference between projected and actual earnings on pension plan investments	10,649,122	29,988,666
Total Deferred Amounts to be recognized in pension expense in future periods	14,357,102	31,412,734
<i>Pension Contributions made subsequent to the the Measurement Date</i>	-	-
Total Deferred Amounts Related to Pensions	\$ 14,357,102	\$ 31,412,734
 SLEP Plan	 Deferred Outflows of Resources	 Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension</i>		
<i>Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 2,156,214	\$ 406,940
Changes in assumptions	949,897	650,872
Net difference between projected and actual earnings on pension plan investments	4,435,880	11,924,426
Total Deferred Amounts to be recognized in pension expense in future periods	7,541,991	12,982,238
<i>Pension Contributions made subsequent to the the Measurement Date</i>	-	-
Total Deferred Amounts Related to Pensions	\$ 7,541,991	\$ 12,982,238
 ECO Plan	 Deferred Outflows of Resources	 Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension</i>		
<i>Expense in Future Periods</i>		
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	919,581	2,526,769
Total Deferred Amounts to be recognized in pension expense in future periods	919,581	2,526,769
<i>Pension Contributions made subsequent to the the Measurement Date</i>	-	-
Total Deferred Amounts Related to Pensions	\$ 919,581	\$ 2,526,769

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Inflows of Resources		
	Regular	SLEP	ECO
2021	\$ (4,796,527)	\$ (1,262,859)	\$ (524,055)
2022	(1,599,231)	2,592	(178,669)
2023	(7,464,277)	(2,888,829)	(638,461)
2024	(3,195,597)	(1,291,151)	(266,003)
2025	-	-	-
Thereafter	-	-	-
	<u>\$ (17,055,632)</u>	<u>\$ (5,440,247)</u>	<u>\$ (1,607,188)</u>

The allocation of amounts related to pensions is as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 22,083,792	\$ 734,882
Deferred inflows	(44,853,836)	(2,067,907)
Net pension liabilities (asset)	10,501,201	1,303,439
Net pension expense adjustment	(10,233,816)	(480,191)

11. Post-employment Benefits other than Pension

Plan Description

In addition to providing the pension benefits described above, the County provides post-employment health care insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, and employee and employer contributions are governed by the County and can be amended by the County through its personnel manual. All health care benefits are provided through the County's self-insured health plan.

The County established an irrevocable trust to fund future benefits in 2007. Currently administrative costs for the trust are minimal and paid by the OPEB Trust Fund. The current funding policy is to contribute the Actuarially Determined Contribution as calculated by the actuary. The plan does not issue a separate report. The activity of the fund is reported in the County's Post-Employment Benefits Trust fund, a fiduciary fund.

Benefits Provided

The County must provide health coverage to certain retired employees and their eligible dependents under the Municipal Employee's Continuation Privilege law. To be eligible, the retiree must retire from active service and be immediately eligible for an IMRF pension or disability benefit and covered by the County's health plan at retirement, or an IMRF SLEP (Sheriff Law Employment Personnel) participant who terminates employment with at least 20 years of SLEP credit and as reached 55 years of age. Participation is only allowed immediately after retirement and cannot be added at a later date. The benefits levels are the same as those afforded to active employees. The program becomes secondary to Medicare when the retiree or spouse reaches age 65. Premiums charged to retirees are at COBRA rates less a 2% administration fee as required by State statute. Premiums are withheld by IMRF from retirement pay or paid directly by former employees and paid directly to the County's Employee Medical Trust Fund, an internal service fund. Premiums and costs are included in the Internal Service Fund.

Plan totals below include amounts allocated to the component units: the Public Building Commission (blended) and the Intergovernmental Grants Department (discretely presented).

Given the substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs during the term of the projections, an adjustment in expected plan costs was not made for this. It is possible that the pandemic could have a material impact on projected costs.

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	67
Active employees	740
	<u>807</u>

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Contributions

Employer contributions are based on bi-annual actuarially determined amounts. The County Board authorizes the actual contribution as part of the annual budget process. Employees are not required to contribute to the plan. The 2020 calculated contribution of \$192,238 was paid in full.

Net OPEB Liability

The County's net OPEB liability was measured as of December 31, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020 with a measurement date of December 31, 2020 and includes the Public Building Commission and the Intergovernmental Grants Department.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at December 31, 2020:

- The **Actuarial Cost Method** used was Entry Age Normal
- The **Asset Valuation Method** used was Market Value.
- The **Inflation Rate** was assumed to be 2.3%
- The **Investment Rate of Return** was assumed to be 5.25%.
- **Healthcare Cost Trend Rates used were** 5.9% for 2021, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.
- **Mortality** rates were based on the Pub-2010 General and Safety Mortality for Employees and Healthy Annuitants with generational projection per Scale MP-2020
- The long-term expected **Rate of Return** on plan investments was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumption are per Milliman's investment consulting practice as of December 31, 2020.

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate of Return
Broad US Equities	59.99%	3.94%
Developed Foreign Equities	13.09%	5.75%
Emerging Markets	0.49%	7.54%
Traded Real Estate	1.96%	5.12%
US Government Bonds	19.97%	0.25%
Cash	4.50%	-0.57%
Total	100%	

There were no benefit changes during the year.

Discount Rate

A Discount Rate of 5.25% was used to measure the total OPEB liability. The plan's fiduciary net position was not projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payments, to the extent that the plan's fiduciary net position is not projected to be sufficient.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Changes in Net OPEB Liability

Regular Plan	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A-B)
Balances at December 31, 2019	\$ 4,169,647	\$ 4,400,975	\$ (231,328)
Changes for the year:			
Service Cost	155,076	-	155,076
Interest on the Total OPEB Liability	216,597	-	216,597
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	34,513	-	34,513
Effect of assumption changes or inputs	16,492	-	16,492
Changes of Assumptions	-	-	-
Contributions – Employer	-	192,238	(192,238)
Contributions – Members	-	-	-
Net Investment Income	-	634,382	(634,382)
Benefit Payments	(403,250)	-	(403,250)
Administrative expenses	-	-	-
Net Changes	19,428	826,620	(807,192)
Balances at December 31, 2020	<u>\$ 4,189,075</u>	<u>\$ 5,227,595</u>	<u>\$ (1,038,520)</u>

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate

The following presents the plan's net OPEB liability, calculated using a Discount Rate of 5.25%, as well as what the plan's net OPEB liability would be if it were calculated using a Discount Rate that is 1% lower or 1% higher:

	1% Lower 4.25%	Current Discount 5.25%	1% Higher 6.25%
Net OPEB Liability/(Asset)	<u>\$ (754,765)</u>	<u>\$ (1,038,520)</u>	<u>\$ (1,299,119)</u>

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates

The following presents the plan's net OPEB liability, calculated using the current healthcare cost trend rates as well as what the County's net OPEB liability would be if it were calculated using trend rates that are 1% lower or 1% higher than the current trend rates:

	1% Lower	Current Trend Rate	1% Higher
Net OPEB Liability	<u>\$ (1,368,585)</u>	<u>\$ (1,038,520)</u>	<u>\$ (656,827)</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 30,325	\$ (454,560)
Changes in assumptions	14,491	(34,131)
Net difference between projected and actual earnings on OPEB plan investments	148,637	(585,730)
Total Deferred Amounts to be recognized in OPEB expense in future periods	193,453	(1,074,421)
<i>OPEB Contributions made subsequent to the the Measurement Date</i>	-	-
Total Deferred Amounts Related to OPEB	<u>\$ 193,453</u>	<u>\$ (1,074,421)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

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Notes to the Financial Statements

Year Ending December 31,	
2021	\$ (183,054)
2022	(182,787)
2023	(257,107)
2024	(168,177)
2025	(88,508)
Thereafter	(1,335)
	<u>\$ (880,968)</u>

The allocation of amounts related to OPEB are as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 185,865	\$ 7,588
Net OPEB assets (liabilities)	1,003,080	35,440
Deferred inflows	(1,034,052)	(40,370)
Net OPEB expense adjustment	(620,399)	(22,501)

12. Deferred compensation plan

The County offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all permanent County employees through the National Association of Counties (NACO) and Massachusetts Mutual, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency, at which time it is taxable to the employee or other beneficiary.

13. Discretely presented component units

The Intergovernmental Grants Department and the Flood Prevention District have been discretely presented in the government-wide statement of net assets and statement of activities. More detailed information for the programs during 2020 were as follows:

		Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Grants Department	Flood Prevention	
Grants Department							
Governmental activities							
Job programs	\$ 2,992,393	\$ 25	\$ 3,074,266	\$ -	\$ 81,898		
Housing programs	7,412,893	236,794	7,392,429	-	216,330		
Energy programs	5,571,166	-	5,731,855	-	160,689		
Community program	1,866,912	6,429	1,918,253	-	57,770		
Support services	25,493	-	-	-	(25,493)		
	<u>17,868,857</u>	<u>243,248</u>	<u>18,116,803</u>	<u>-</u>	<u>491,194</u>		
Flood Prevention							
Governmental activities							
Flood prevention	3,648,238	-	-	-		\$ (3,648,238)	
	<u>\$ 21,517,095</u>	<u>\$ 243,248</u>	<u>\$ 18,116,803</u>	<u>\$ -</u>			
			General Revenue				
			Sales Tax		-	5,145,954	
			General		490	-	
			Interest		1,913	141,637	
			Changes in net position		<u>493,597</u>	<u>1,639,353</u>	
			Net position - beginning of year		1,612,198	16,422,028	
			Net position - end of year		<u>\$ 2,105,795</u>	<u>\$ 18,061,381</u>	

Various other grants not administered by the Intergovernmental Grants Department are included in the primary government.

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Notes to the Financial Statements

14. MidAmerica St. Louis Airport

The MidAmerica St. Louis Airport project began as an expansion of Scott Air Force Base into a joint military and civilian use airport and constructed in accordance with the provisions of the Federal Airport Improvement Act. The County has financed its portion of construction from general tax revenues, bonds, and interest. In addition to bonds issued by the County, the Public Building Commission, who has been managing the airport on behalf of the County, issued additional bonds for construction and additional land acquisitions. The repayment of these obligations is included in the County's long-term lease agreements with the Public Building Commission and is being financed through the Lease Payable fund.

15. Related party

In addition to the lease arrangements, the Intergovernmental Grants Department and the Public Building Commission participate in the Tort and Medical Self-Insurance programs of the County including the unemployment insurance program. Reimbursements to the County for their portion of these programs were \$565,819 from the Grants Department and \$717,321 from the Public Building Commission.

16. Pending litigation, contingencies, and commitments

St. Clair County has been named as defendant in a number of lawsuits pending at December 31, 2020. Claims, which have not advanced to the stage of litigation, have also been made against the County. In the opinion of the State's Attorney and outside legal counsel, settlement of these matters is not expected to result in an unfunded liability to the County.

The County has entered into numerous highway construction contracts as part of the Transportation Funds' continuing operations as well as commitments at the Airport. Commitments for the 911 Emergency Telephone System have been previously discussed.

17. Subsequent events

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The resulting restriction on travel and quarantines imposed have had a negative impact on the U.S. economy and business activity globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition and the future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, operation and workforce.

Given the daily evolution of the pandemic and the global responses to curb its spread, the County is not able to estimate the effects of the outbreak on its results of operations or financial condition for fiscal year 2021. However, during 2021, the County has been awarded various grants in excess of \$2.7 million to offset COVID related costs and another \$5.4 million in funding for the County's Health Department. In addition, the Airport was awarded nearly \$3.7 million to cover the Airport's operational costs due to the decline in aeronautical revenues. Additionally, \$50 million was awarded to St. Clair county from the American Recovery Act funds, of which \$25 million was received as of August 27, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2020

	ECO					
Calendar year ending December 31,	2020	2019	2018	2017	2016	2015
Total Pension Liability						
Service Cost	\$ 73,077	\$ 101,192	\$ 95,059	\$ 170,547	\$ 213,658	\$ 246,152
Interest on the Total Pension Liability	1,210,538	1,248,117	1,276,425	1,317,064	1,362,069	1,327,985
Changes in Benefit Terms	-	-	-	-	-	-
Difference between Expected and Actual Experience of the Total Pension Liability	(238,744)	(593,755)	(430,163)	(516,796)	(1,077,166)	(101,307)
Changes of Assumptions	(106,966)	-	448,691	(319,561)	(19,477)	-
Benefit Payments, including Refunds of Employee Contributions	(1,276,351)	(1,243,282)	(1,150,079)	(1,160,635)	(1,003,058)	(999,989)
Net Change in Total Pension Liability	(338,446)	(487,728)	239,933	(509,381)	(523,974)	472,841
Total Pension Liability - Beginning	17,298,717	17,786,445	17,546,512	18,055,893	18,579,867	18,107,026
Total Pension Liability - Ending (A)	\$ 16,960,271	\$ 17,298,717	\$ 17,786,445	\$ 17,546,512	\$ 18,055,893	\$ 18,579,867
Plan Fiduciary Net Position						
Employer Contributions	\$ 213,912	\$ 187,405	\$ 258,031	\$ 315,487	\$ 502,594	\$ 476,127
Employee Contributions	26,106	27,414	41,366	55,330	65,652	67,611
Net Investment Income	2,488,436	2,883,779	(1,095,243)	2,820,427	1,003,709	73,854
Benefit Payments, including Refunds of Employee Contributions	(1,276,351)	(1,243,282)	(1,150,079)	(1,160,635)	(1,003,058)	(999,989)
Other (Net Transfer)	(25,412)	100,355	49,260	(1,110,543)	(111,970)	456,609
Net Change in Plan Fiduciary Net Position	1,426,691	1,955,671	(1,896,665)	920,066	456,927	74,212
Plan Fiduciary Net Position - Beginning	16,509,203	14,553,532	16,450,197	15,530,131	15,073,204	14,998,992
Plan Fiduciary Net Position - Ending (B)	\$ 17,935,894	\$ 16,509,203	\$ 14,553,532	\$ 16,450,197	\$ 15,530,131	\$ 15,073,204
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ (975,623)	\$ 789,514	\$ 3,232,913	\$ 1,096,315	\$ 2,525,762	\$ 3,506,663
Plan Fiduciary Net Position as a Percentage of Total Pension Liability						
Covered Valuation Payroll	105.75%	95.44%	81.82%	93.75%	86.01%	81.13%
Net Pension Liability as a Percentage of Covered Valuation Payroll	\$ 352,065	\$ 365,527	\$ 518,975	\$ 576,299	\$ 869,390	\$ 890,371
	-277.11%	215.99%	622.94%	190.23%	290.52%	393.84%
						312.16%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2020

Calendar year ending December 31,	Regular						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability							
Service Cost	\$ 2,985,201	\$ 2,968,298	\$ 2,865,487	\$ 3,059,796	\$ 3,155,682	\$ 3,290,083	\$ 3,493,921
Interest on the Total Pension Liability	15,435,770	14,957,814	14,756,078	14,693,167	14,083,291	13,439,215	12,394,900
Changes in Benefit Terms			-	-	-	-	-
Difference between Expected and Actual Experience of the Total Pension Liability	3,910,476	789,456	(2,373,016)	(385,097)	287,641	516,342	(830,847)
Changes of Assumptions	(1,632,318)	-	5,486,559	(6,248,889)	(458,482)	445,229	6,446,777
Benefit Payments, including Refunds of Employee Contributions	(12,460,292)	(11,802,751)	(10,636,334)	(9,729,695)	(9,051,476)	(8,016,344)	(6,940,928)
Net Change in Total Pension Liability	8,238,837	6,912,817	10,098,774	1,389,282	8,016,656	9,674,525	14,563,823
Total Pension Liability - Beginning	217,644,717	210,731,900	200,633,126	199,243,844	191,227,188	181,552,663	166,988,840
Total Pension Liability - Ending (A)	<u>\$225,883,554</u>	<u>\$217,644,717</u>	<u>\$210,731,900</u>	<u>\$200,633,126</u>	<u>\$199,243,844</u>	<u>\$191,227,188</u>	<u>\$181,552,663</u>
Plan Fiduciary Net Position							
Employer Contributions	\$ 3,069,994	\$ 2,363,849	\$ 3,216,422	\$ 3,120,553	\$ 3,033,920	\$ 3,134,717	\$ 3,239,647
Employee Contributions	1,501,696	1,428,723	1,391,836	1,359,953	1,347,440	1,468,391	1,469,085
Net Investment Income	31,510,871	35,946,549	(11,434,050)	31,814,399	11,777,637	877,987	10,279,057
Benefit Payments, including Refunds of Employee Contributions	(12,460,292)	(11,802,751)	(10,636,334)	(9,729,695)	(9,051,476)	(8,016,344)	(6,940,928)
Other (Net Transfer)	824,702	283,219	2,981,129	(3,201,115)	702,710	(1,902,934)	(368,073)
Net Change in Plan Fiduciary Net Position	24,446,971	28,219,589	(14,480,997)	23,364,095	7,810,231	(4,438,183)	7,678,788
Plan Fiduciary Net Position - Beginning	217,778,758	189,559,169	204,040,166	180,676,071	172,865,840	177,304,023	169,625,235
Plan Fiduciary Net Position - Ending (B)	<u>\$242,225,729</u>	<u>\$217,778,758</u>	<u>\$189,559,169</u>	<u>\$204,040,166</u>	<u>\$180,676,071</u>	<u>\$172,865,840</u>	<u>\$177,304,023</u>
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ (16,342,175)	\$ (134,041)	\$ 21,172,731	\$ (3,407,040)	\$ 18,567,773	\$ 18,361,348	\$ 4,248,640
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.23%	100.06%	89.95%	101.70%	90.68%	90.40%	97.66%
Covered Valuation Payroll	\$ 32,565,185	\$ 29,744,916	\$ 29,481,407	\$ 29,260,466	\$ 28,784,814	\$ 29,997,292	\$ 29,824,658
Net Pension Liability as a Percentage of Covered Valuation Payroll	-50.18%	-0.45%	71.82%	-11.64%	64.51%	61.21%	14.25%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See notes to the financial statements and independent auditors' report.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2020

	SLEP					
Calendar year ending December 31,	2020	2019	2018	2017	2016	2015
						2014
Total Pension Liability						
Service Cost	\$ 1,761,537	\$ 1,728,154	\$ 1,672,024	\$ 1,660,075	\$ 1,773,155	\$ 1,817,345
Interest on the Total Pension Liability	7,028,342	6,527,697	6,333,669	5,990,452	5,676,739	5,482,171
Changes in Benefit Terms						
Difference between Expected and Actual Experience of the Total Pension Liability						
Changes of Assumptions	204,095	3,057,121	(1,152,980)	1,360,308	241,025	(1,501,680)
Benefit Payments, including Refunds of Employee Contributions	(579,796)		2,691,334	(778,878)	(314,617)	202,867
Net Change in Total Pension Liability	(4,605,893)	(4,242,545)	(3,725,120)	(3,598,277)	(3,283,530)	(3,072,421)
Total Pension Liability - Beginning	3,808,285	7,070,427	5,818,927	4,633,680	4,092,772	2,928,282
Total Pension Liability - Ending (A)	98,364,825	91,294,398	85,475,471	80,841,791	76,749,019	73,820,737
	\$ 102,173,110	\$ 98,364,825	\$ 91,294,398	\$ 85,475,471	\$ 80,841,791	\$ 76,749,019
						\$ 73,820,737
Plan Fiduciary Net Position						
Employer Contributions	\$ 2,279,119	\$ 1,911,878	\$ 1,901,331	\$ 2,006,273	\$ 2,031,214	\$ 2,101,597
Employee Contributions	696,322	717,141	694,890	708,326	739,720	715,895
Net Investment Income	12,594,957	14,038,947	(5,270,818)	12,258,896	4,211,124	306,941
Benefit Payments, including Refunds of Employee Contributions	(4,605,893)	(4,242,545)	(3,725,120)	(3,598,277)	(3,283,530)	(3,072,421)
Other (Net Transfer)	402,935	498,514	1,237,593	(777,466)	2,666,358	(999,593)
Net Change in Plan Fiduciary Net Position	11,367,440	12,923,935	(5,162,124)	10,597,752	6,364,886	(947,581)
Plan Fiduciary Net Position - Beginning	85,292,511	72,368,576	77,530,700	66,932,948	60,568,062	61,515,643
Plan Fiduciary Net Position - Ending (B)	\$ 96,659,951	\$ 85,292,511	\$ 72,368,576	\$ 77,530,700	\$ 66,932,948	\$ 60,568,062
						\$ 61,515,643
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ 5,513,159	\$ 13,072,314	\$ 18,925,822	\$ 7,944,771	\$ 13,908,843	\$ 16,180,957
						\$ 12,305,094
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.60%	89.71%	79.27%	90.71%	82.79%	78.92%
Covered Valuation Payroll	\$ 9,284,287	\$ 9,271,690	\$ 8,998,255	\$ 9,198,864	\$ 9,092,277	\$ 9,436,894
Net Pension Liability as a Percentage of Covered Valuation Payroll	59.38%	140.99%	210.33%	86.37%	152.97%	171.46%
						132.60%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See notes to the financial statements and independent auditors' report.

ST. CLAIR COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Employer Pension Contributions
December 31, 2020

Calendar year ending December 31,	ECO													
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>							
Actuarilly Determined Contribution	\$	215,957	\$	187,406	\$	259,799	\$	314,832	\$	502,594	\$	474,479	\$	461,781
Actual Contribution		213,912		187,405		258,031		315,487		502,594		476,127		461,780
Contribution Deficiency (Excess)		2,045		1		1,768		(655)		-		(1,648)		1
Covered Valuation Payroll		352,065		365,527		518,975		576,299		869,390		890,371		995,647
Actual Contribution as a % of Covered Valuation Payroll		60.76%		51.27%		49.72%		54.74%		57.81%		53.48%		46.38%
Estimate based on:														
Contribution rate		61.34%		51.27%		50.06%		54.63%		57.81%		53.29%		47.00%
Covered valuation payroll	\$	352,065	\$	365,527	\$	518,975	\$	576,299	\$	869,390	\$	890,371	\$	995,647
Calendar year ending December 31,		<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>						
Actuarilly Determined Contribution	\$	3,070,897	\$	2,364,721	\$	3,216,422	\$	3,125,018	\$	3,033,919	\$	3,134,717	\$	3,230,010
Actual Contribution		3,069,994		2,363,849		3,216,422		3,120,553		3,033,920		3,134,717		3,239,647
Contribution Deficiency (Excess)		903		872		-		4,465		(1)		-		(9,637)
Covered Valuation Payroll		32,565,185		29,744,916		29,481,407		29,260,466		28,784,814		29,997,292		29,824,658
Actual Contribution as a % of Covered Valuation Payroll		9.43%		7.95%		10.91%		10.66%		10.54%		10.45%		10.86%
Estimate based on:														
Contribution rate		9.43%		7.95%		10.91%		10.68%		10.54%		10.45%		10.86%
Covered valuation payroll	\$	32,565,185	\$	29,744,916	\$	29,481,407	\$	29,260,466	\$	28,784,814	\$	29,997,292	\$	29,824,658
Calendar year ending December 31,		<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>						
Actuarilly Determined Contribution	\$	2,279,292	\$	1,911,878	\$	1,901,331	\$	2,006,272	\$	2,031,215	\$	2,101,596	\$	2,066,578
Actual Contribution		2,279,119		1,911,878		1,901,331		2,006,273		2,031,214		2,101,597		2,086,886
Contribution Deficiency (Excess)		173		-		-		(1)		1		(1)		(20,308)
Covered Valuation Payroll		9,284,287		9,271,960		8,998,255		9,198,864		9,092,277		9,436,894		9,279,651
Actual Contribution as a % of Covered Valuation Payroll		24.55%		20.62%		21.13%		21.81%		22.34%		22.27%		22.49%
Estimate based on:														
Contribution rate		24.55%		20.62%		21.13%		21.81%		22.34%		22.27%		22.49%
Covered valuation payroll	\$	9,284,287	\$	9,271,960	\$	8,998,255	\$	9,198,864	\$	9,092,277	\$	9,436,894	\$	9,279,651

See notes to the financial statements and independent auditors' report.

ST CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Notes to Net Pension Liability and Contribution Schedules
December 31, 2020

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate*

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2020 Contribution Rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	23-year closed period. Early Retirement Incentive Plan Liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers.
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.25%
Price Inflation:	2.50%
Salary Increases:	3.35% to 14.25%, including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net OPEB Liability and Related Ratios
December 31, 2020

Calendar year ending December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability				
Service Cost	\$ 155,076	\$ 164,061	\$ 155,877	\$ 178,351
Interest on the total OPEB liability	216,597	220,446	258,598	260,177
Effect of plan changes	-	-	-	-
Effect of economic/demographic gains or losses	34,513	-	(721,947)	-
Effect of assumptions changes or inputs	16,492	(45,267)	-	-
Benefit Payments	(403,250)	(403,832)	(450,377)	(442,026)
Net Change in total OPEB liability	<u>19,428</u>	<u>(64,592)</u>	<u>(757,849)</u>	<u>(3,498)</u>
Total OPEB Liability - Beginning	<u>4,169,647</u>	<u>4,234,239</u>	<u>4,992,088</u>	<u>4,995,586</u>
Total OPEB Liability - Ending (A)	<u>\$ 4,189,075</u>	<u>\$ 4,169,647</u>	<u>\$ 4,234,239</u>	<u>\$ 4,992,088</u>
Plan Fiduciary Net Position				
Employer Contributions	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951
Employee Contributions	-	-	-	-
Net Investment Income	634,382	636,042	(190,975)	156,171
Benefit Payments, including Refunds of Employee Contributions	-	-	-	-
Other (Net Transfer)	-	-	-	-
Net Change in Plan Fiduciary Net Position	<u>826,620</u>	<u>871,287</u>	<u>143,976</u>	<u>491,122</u>
Plan Fiduciary Net Position - Beginning	<u>4,400,975</u>	<u>3,529,688</u>	<u>3,385,712</u>	<u>2,894,590</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 5,227,595</u>	<u>\$ 4,400,975</u>	<u>\$ 3,529,688</u>	<u>\$ 3,385,712</u>
Net OPEB Liability/(Asset) - Ending (A) - (B)	\$ (1,038,520)	\$ (231,328)	\$ 704,551	\$ 1,606,376
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	124.79%	105.55%	83.36%	67.82%
Covered Valuation Payroll	\$ 41,062,543	\$ 37,796,831	\$ 37,379,348	\$ 37,088,820
Net OPEB Liability as a Percentage of Covered Valuation Payroll	-2.53%	-0.61%	1.88%	4.33%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Schedule of Employer OPEB Contributions
December 31, 2020

Calendar year ending December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951	\$ 172,918
Actual Contribution	192,238	235,245	334,951	334,951	172,918
Contribution Deficiency (Excess)	-	-	-	-	-
Covered Valuation Payroll	\$41,062,543	\$37,796,831	\$37,379,348	\$37,088,820	\$38,793,138
Actual Contribution as a % of Covered Valuation Payroll	0.47%	0.62%	0.90%	0.90%	0.45%

ST CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Notes to Net OPEB Liability and Contribution Schedules
December 31, 2020

Summary of Actuarial Methods and Assumptions Used for Funding Policy

The employer pre-funds benefits through contributions to the trust. The current funding policy is to contribute the Actuarially Determined Contribution as calculated by the actuary. The Actuarially Determined Contribution is the sum of the current year's normal cost plus an amount necessary to amortize the unfunded liability over a layered 30 year period. The following actuarial methods and assumptions were used to calculate the 2021 Actuarially Determined Contribution.

Valuation Timing:

Notes Actuarial valuations for funding purposes are performed biennially as of December 31. The most recent valuation was performed as of December 31, 2020.

Methods and Assumptions Used to Determine 2020 Contribution Rates:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level dollar, Layered periods (starting December 31, 2017)
Remaining Amortization Period:	30-years at December 31, 2020
Asset Valuation Method:	Market Value
Price Inflation:	2.30%
Salary Increases:	3.50%
Discount Rate	5.25%
Healthcare Cost Trend Rates	5.9% for 2021, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.
Mortality:	Pub-2010 General and Safety Mortality for Employees and Healthy Annuitant with generational projection based on Scale MP-2020.

Other Information:

Notes: Given the substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs during the term of the projections, an adjustment in expected plan costs was not made for this. It is possible that the pandemic could have a material impact on projected costs.

*Based on the Valuation Date of December 31, 2020. This is the date as of which the actuarial valuation is performed. The Measurement Date is December 31, 2020. This is the date as of which the total OPEB liability is determined. The Reporting Date is December 31, 2020. This is the plan's and/or employer's fiscal year ending date.

ST. CLAIR COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget to Actual
General Fund
For the year ended December 31, 2020

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 13,647,254	\$ 13,647,254	\$ 13,751,947	\$ 104,693
State income tax	5,600,000	5,600,000	5,941,147	341,147
Personal property replacement tax	2,800,000	2,800,000	2,636,825	(163,175)
Sales tax	10,800,000	10,800,000	10,671,063	(128,937)
Other taxes	227,000	227,000	201,525	(25,475)
Revenue from federal/state agencies	273,000	273,000	394,398	121,398
Revenue from local agencies	42,000	42,000	135,355	93,355
Licenses, permits, fines, fees and services	15,755,378	15,755,378	16,687,881	932,503
Earnings on investments	316,200	316,200	169,712	(146,488)
Miscellaneous revenues	413,450	413,450	8,318	(405,132)
	<u>49,874,282</u>	<u>49,874,282</u>	<u>50,598,171</u>	<u>723,889</u>
EXPENDITURES				
General government	32,279,125	31,974,161	22,028,006	(9,946,155)
Public safety	19,131,030	19,319,077	16,124,975	(3,194,102)
Judicial	5,165,951	5,218,464	4,689,538	(528,926)
Public health	18,000	28,000	-	(28,000)
	<u>56,594,106</u>	<u>56,539,702</u>	<u>42,842,519</u>	<u>(13,697,183)</u>
Excess of revenues over (under) expenditures	<u>(6,719,824)</u>	<u>(6,665,420)</u>	<u>7,755,652</u>	<u>14,421,072</u>
Other financing sources (uses):				
Operating transfers-in	728,429	-	120,448	120,448
Operating transfers-out	<u>(3,975,969)</u>	<u>(55,644)</u>	<u>(3,554,556)</u>	<u>(3,498,912)</u>
Total other financing sources (uses)	<u>(3,247,540)</u>	<u>(55,644)</u>	<u>(3,434,108)</u>	<u>(3,378,464)</u>
Net changes in fund balances	<u>\$ (9,967,364)</u>	<u>\$ (6,721,064)</u>	<u>\$ 4,321,544</u>	<u>\$ 11,042,608</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			1,695,188	
Effect of market value adjustment on investments			13,136	
Effect of unrecorded liabilities			(73,053)	
Effect of unrecorded deferred inflows			(460,520)	
Effect of due to/from other funds			828,324	
Beginning fund balances			<u>28,796,373</u>	
Ending fund balances			<u>\$ 35,120,992</u>	

ST. CLAIR COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget to Actual
Transportation Fund
For the year ended December 31, 2020

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 4,271,946	\$ 8,267,946	\$ 3,891,672	\$ (4,376,274)
Motor fuel tax	6,300,000	6,300,000	8,004,658	1,704,658
Revenue from federal/state agencies	360,000	360,000	3,628,674	3,268,674
Revenue from local agencies	-	-	(300,174)	(300,174)
Licenses, permits, fines, fees and services	1,031,700	1,025,700	1,060,324	34,624
Earnings on investments	399,760	399,760	391,143	(8,617)
Miscellaneous revenues	14,050	20,050	28,611	8,561
	<u>12,377,456</u>	<u>16,373,456</u>	<u>16,704,908</u>	<u>331,452</u>
EXPENDITURES				
Transportation	<u>25,628,709</u>	<u>29,300,285</u>	<u>10,015,021</u>	<u>(19,285,264)</u>
	<u>25,628,709</u>	<u>29,300,285</u>	<u>10,015,021</u>	<u>(19,285,264)</u>
Excess of revenues over (under) expenditures	<u>(13,251,253)</u>	<u>(12,926,829)</u>	<u>6,689,887</u>	<u>19,616,716</u>
Other financing sources (uses):				
Operating transfers-in	119,084	-	116,102	116,102
Operating transfers-out	(1,978,957)	(1,978,957)	(2,080,958)	(102,001)
Bond proceeds	-	-	12,487	12,487
Total other financing sources (uses)	<u>(1,859,873)</u>	<u>(1,978,957)</u>	<u>(1,952,369)</u>	<u>12,487</u>
Net changes in fund balances	<u>\$ (15,111,126)</u>	<u>\$ (14,905,786)</u>	4,737,518	<u>\$ 19,629,203</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			3,043,838	
Effect of market value adjustment on investments			30,530	
Effect of unrecorded liabilities			327,545	
Effect of unrecorded deferred inflows			(132,496)	
Effect of due to/from other funds			(115,369)	
Beginning fund balances			<u>46,612,415</u>	
Ending fund balances			<u>\$ 54,503,981</u>	

ST. CLAIR COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget to Actual
Lease Payable Fund
For the year ended December 31, 2020

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 12,736,658	\$ 12,736,658	\$ 12,291,920	\$ (444,738)
Revenue from local agencies	-	-	3,920	3,920
Earnings on investments	26,000	26,000	18,211	(7,789)
	<u>12,762,658</u>	<u>12,762,658</u>	<u>12,314,051</u>	<u>(448,607)</u>
EXPENDITURES				
General government	<u>12,642,000</u>	<u>12,642,000</u>	<u>12,570,333</u>	<u>(71,667)</u>
	<u>12,642,000</u>	<u>12,642,000</u>	<u>12,570,333</u>	<u>(71,667)</u>
Net changes in fund balances	<u>\$ 120,658</u>	<u>\$ 120,658</u>	(256,282)	<u>\$ (376,940)</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			982,300	
Effect of market value adjustment on investments			(131)	
Effect of unrecorded deferred inflows			(535,170)	
Beginning fund balances			<u>1,521,135</u>	
Ending fund balances			<u>\$ 1,711,852</u>	

See notes to the financial statements and independent auditors' report.

ST. CLAIR COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget to Actual
Debt Service Fund
For the year ended December 31, 2020

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Earnings on investments	174,000	174,000	143,794	(30,206)
	<u>174,000</u>	<u>174,000</u>	<u>143,794</u>	<u>(30,206)</u>
EXPENDITURES				
Debt service	<u>5,610,450</u>	<u>5,610,450</u>	<u>5,660,541</u>	<u>50,091</u>
	<u>5,610,450</u>	<u>5,610,450</u>	<u>5,660,541</u>	<u>50,091</u>
Excess of revenues over (under) expenditures	<u>(5,436,450)</u>	<u>(5,436,450)</u>	<u>(5,516,747)</u>	<u>(80,297)</u>
Other financing sources (uses):				
Operating transfers-in	1,978,957	1,978,957	3,874,047	
Bond proceeds	-	-	100,017	100,017
Total other financing sources (uses)	<u>1,978,957</u>	<u>1,978,957</u>	<u>3,974,064</u>	<u>100,017</u>
Net changes in fund balances	<u>\$ (3,457,493)</u>	<u>\$ (3,457,493)</u>	<u>(1,542,683)</u>	<u>\$ 19,720</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			(6,983)	
Effect of market value adjustment on investments			8,822	
Beginning fund balances			<u>17,300,580</u>	
Ending fund balances			<u>\$ 15,759,736</u>	

ST. CLAIR COUNTY, ILLINOIS
Notes to Other Required Supplementary Information
December 31, 2020

Major Funds

The General Fund, Transportation Fund, and Debt Service Fund are comprised of various fund accounts that provide additional control and information about specific resources and expenditures of these funds. The Lease Payable Fund has only one set of accounts. More detailed schedules of the General Fund, Transportation Fund, and Debt Service Fund have been provided.

Nonmajor Funds

Nonmajor governmental funds consist of the special revenue funds, except for the Transportation and Lease Payable Funds. Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Schedules have been provided for all nonmajor special revenue funds for purposes of additional analysis in the combining and individual funds statements and schedules.

Budgetary Information

The County prepares an annual operating budget for revenues and expenditures on the cash basis. The County Board approves the budget. Appropriations are made on a detailed line-item basis and lapse at year-end. Any adjustments to the budget or transfers between funds require County Board approval. The General Fund, special revenue funds, the enterprise fund and Debt Service Fund are budgeted with exceptions given for grant related funds. Custodial funds, and the internal service funds are included in the budgetary process for purposes of estimation rather than budgetary control.

Budgets are for the calendar year and include various Highway funds that are budgeted by project, although they lapse at year-end and require re-appropriation in the ensuing year. Budgets for the enterprise fund and grant funds are flexible and are generally dependent on funding sources and opportunities.

Encumbrances are defined as commitments related to unperformed contracts for goods and services that may be charged against an appropriation in the period of the commitment. The appropriated funds utilize encumbrance accounting. However, appropriations and encumbrances lapse at year-end and, therefore, there is no reserve for encumbered balances.

**ADDITIONAL ANALYSIS -
COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet - All General Fund Accounts
December 31, 2020

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
ASSETS						
Cash	\$ 3,410,519	\$ -	\$ -	\$ -	\$ -	\$ 530,413
Equity in cash and investment pool	10,932,151	1,276,475	3,930,640	408,393	880,003	2,465,394
Accounts receivable	4,218,835	-	453,754	861	12,288	22,552
Taxes receivable	9,990,561	-	-	-	-	5,125,793
Interest receivable	14,444	1,437	-	491	-	1,698
Internal balances	4,173,570	-	700,000	-	-	(891)
Inventory	94,749	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	659,954
Total assets	<u>\$ 32,834,829</u>	<u>\$ 1,277,912</u>	<u>\$ 5,084,394</u>	<u>\$ 409,745</u>	<u>\$ 892,291</u>	<u>\$ 8,804,913</u>
LIABILITIES						
Liabilities						
Accounts payable	\$ 506,060	-	\$ -	\$ -	\$ -	\$ 103,545
Accrued salaries	1,103,937	-	-	7,020	2,492	9,182
Internal balances	-	-	-	-	-	-
Funds held in escrow	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	1,552,098
Total liabilities	<u>1,609,997</u>	<u>-</u>	<u>-</u>	<u>7,020</u>	<u>2,492</u>	<u>1,664,825</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred taxes and related fees	<u>10,584,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,945,467</u>
FUND BALANCE						
Nonspendable	94,749	-	-	-	-	659,954
Restricted	-	-	-	-	-	1,534,667
Committed	-	-	-	402,725	500,000	-
Assigned	-	1,277,912	-	-	389,799	-
Unassigned	<u>20,545,838</u>	<u>-</u>	<u>5,084,394</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>20,640,587</u>	<u>1,277,912</u>	<u>5,084,394</u>	<u>402,725</u>	<u>889,799</u>	<u>2,194,621</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 32,834,829</u>	<u>\$ 1,277,912</u>	<u>\$ 5,084,394</u>	<u>\$ 409,745</u>	<u>\$ 892,291</u>	<u>\$ 8,804,913</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet - All General Fund Accounts
December 31, 2020

		Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
ASSETS								
Cash	\$	-	\$	-	\$	-	\$	11,763
Equity in cash and investment pool		2,200,029	17,181	227,031	-	-	-	22,492,789
Accounts receivable		-	4,393	20,707	4,855	153,897	1,595	4,738,245
Taxes receivable		-	-	-	-	-	-	15,116,354
Interest receivable		2,635	-	-	111	1,095	-	21,911
Internal balances		5,023,160	49	(1,954,655)	(5,159)	(67,442)	-	7,868,632
Inventory		-	-	-	-	-	-	94,749
Prepaid expenditures		-	-	-	-	-	-	659,954
Total assets	\$	7,225,824	21,623	(1,706,917)	(193)	87,550	13,358	54,945,329
LIABILITIES								
Liabilities								
Accounts payable	\$	57,855	-	-	-	-	-	667,460
Accrued salaries		-	117,239	73,987	998	-	-	1,314,855
Internal balances		659,303	-	1	-	87,550	-	746,854
Funds held in escrow		-	-	-	-	-	13,358	13,358
Other liabilities		-	-	-	-	-	-	1,552,098
Total liabilities		717,158	117,239	73,988	998	87,550	13,358	4,294,625
DEFERRED INFLOWS OF RESOURCES								
Deferred taxes and related fees		-	-	-	-	-	-	15,529,712
FUND BALANCE								
Nonspendable		-	-	-	-	-	-	754,703
Restricted		-	-	-	-	-	-	1,534,667
Committed		6,508,666	-	-	-	-	-	7,411,391
Assigned		-	-	-	-	-	-	1,667,711
Unassigned		-	(95,616)	(1,780,905)	(1,191)	-	-	23,752,520
Total fund balance		6,508,666	(95,616)	(1,780,905)	(1,191)	-	-	35,120,992
Total liabilities, deferred inflows of resources and fund balance	\$	7,225,824	21,623	(1,706,917)	(193)	87,550	13,358	54,945,329

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All General Fund Accounts
For the year ended December 31, 2020

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
REVENUES						
Property taxes	\$ 9,391,028	\$ -	\$ -	\$ -	\$ -	\$ 4,887,761
State income tax	6,020,503	-	-	-	-	-
Personal property replacement tax	-	-	2,659,018	-	-	-
Sales tax	10,872,557	-	-	-	-	-
Other taxes	-	-	-	-	189,179	-
Revenue from federal/state agencies	339,029	-	-	-	-	-
Revenue from local agencies	-	-	-	-	-	-
Licenses, permits, fines, fees	-	-	-	-	-	43,342
and services	13,127,065	-	-	376,665	20,521	-
Earnings on investments	134,434	10,758	2,226	3,681	513	12,069
Miscellaneous revenues	13,517	-	-	-	-	4
	<u>39,898,133</u>	<u>10,758</u>	<u>2,661,244</u>	<u>380,346</u>	<u>210,213</u>	<u>4,943,176</u>
EXPENDITURES						
General government	17,072,204	-	-	432,127	114,231	3,354,191
Public safety	12,611,602	-	-	-	-	-
Judicial	4,465,246	-	-	-	-	-
Public Health	-	-	-	-	-	-
	<u>34,149,052</u>	<u>-</u>	<u>-</u>	<u>432,127</u>	<u>114,231</u>	<u>3,354,191</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,749,081</u>	<u>10,758</u>	<u>2,661,244</u>	<u>(51,781)</u>	<u>95,982</u>	<u>1,588,985</u>
Other financing sources (uses)						
Operating transfers-in	-	-	-	-	-	-
Operating transfers-out	(2,620,322)	-	(390,250)	-	-	(527,576)
Intra fund transfers (net)	<u>2,400,000</u>	<u>-</u>	<u>(2,400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(220,322)</u>	<u>-</u>	<u>(2,790,250)</u>	<u>-</u>	<u>-</u>	<u>(527,576)</u>
Net changes in fund balances	5,528,759	10,758	(129,006)	(51,781)	95,982	1,061,409
Beginning fund balances	<u>15,111,828</u>	<u>1,267,154</u>	<u>5,213,400</u>	<u>454,506</u>	<u>793,817</u>	<u>1,133,212</u>
Ending fund balances	<u>\$ 20,640,587</u>	<u>\$ 1,277,912</u>	<u>\$ 5,084,394</u>	<u>\$ 402,725</u>	<u>\$ 889,799</u>	<u>\$ 2,194,621</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All General Fund Accounts
For the year ended December 31, 2020

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,278,789
State income tax	-	-	-	-	-	-	6,020,503
Personal property replacement tax	-	-	-	-	-	-	2,659,018
Sales tax	-	-	-	-	-	-	10,872,557
Other taxes	-	-	-	-	-	-	189,179
Revenue from federal/state agencies	-	-	-	-	-	-	339,029
Revenue from local agencies	-	-	-	-	-	-	43,342
Licenses, permits, fines, fees and services	-	1,750,930	1,743,380	35,285	-	-	17,053,846
Earnings on investments	(1,001)	52	(2,154)	330	-	-	160,908
Miscellaneous revenues	-	-	-	-	-	-	13,521
	(1,001)	1,750,982	1,741,226	35,615	-	-	51,630,692
EXPENDITURES							
General government	(39,509)	-	-	-	-	-	20,933,244
Public safety	-	1,794,416	1,589,877	-	-	-	15,995,895
Judicial	-	-	-	105,637	-	-	4,570,883
Public Health	-	-	-	-	-	-	-
	(39,509)	1,794,416	1,589,877	105,637	-	-	41,500,022
	38,508	(43,434)	151,349	(70,022)	-	-	10,130,670
Excess (deficiency) of revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers-in	-	-	-	-	-	-	-
Operating transfers-out	(267,903)	-	-	-	-	-	(3,806,051)
Intra fund transfers (net)	-	-	-	-	-	-	-
Total other financing sources (uses)	(267,903)	-	-	-	-	-	(3,806,051)
Net changes in fund balances	(229,395)	(43,434)	151,349	(70,022)	-	-	6,324,619
Beginning fund balances	6,738,061	(52,182)	(1,932,254)	68,831	-	-	28,796,373
Ending fund balances	\$ 6,508,666	\$ (95,616)	\$ (1,780,905)	\$ (1,191)	\$ -	\$ -	\$ 35,120,992

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Transportation Fund Accounts
December 31, 2020

	County Highway	County Bridge	Matching Tax	Motor Fuel Tax	Highway Special Projects	Highway Equipment Trust	Township Motor Fuel Tax	Township Bridge	Highway Payroll	Total Transportation Fund
ASSETS										
Cash	\$ 281,402	\$ 11,824	\$ 145,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,366
Equity in cash and investment pool	4,896,172	8,412,733	4,459,655	9,669,738	22,526,122	103,194	2,330,001	400,930	-	52,798,545
Accounts receivable	-	-	-	425,751	-	-	103,176	-	-	528,927
Taxes receivable	2,753,398	115,891	1,422,657	-	-	-	-	-	-	4,291,946
Interest receivable	4,833	9,588	4,268	8,250	26,422	272	2,225	420	-	56,278
Internal balances	(83,614)	35,390	(44)	4,542	-	(2,834)	(32,773)	-	83,393	4,060
Inventory	-	-	-	233,625	-	-	-	-	-	233,625
Advances to other governments	-	-	-	-	3,374,391	-	-	-	-	3,374,391
Total assets	\$ 7,852,191	\$ 8,585,426	\$ 6,031,676	\$ 10,341,906	\$ 25,926,935	\$ 100,632	\$ 2,402,629	\$ 401,350	\$ 83,393	\$ 61,726,138
LIABILITIES										
Accounts payable	\$ 85,228	\$ 1,055,218	\$ 1,604,885	\$ 205,298	\$ -	\$ 26,496	\$ 10,623	\$ -	\$ -	\$ 2,987,748
Accrued salaries	-	-	-	-	-	-	-	-	91,326	91,326
Total liabilities	85,228	1,055,218	1,604,885	205,298	-	26,496	10,623	-	91,326	3,079,074
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	2,657,899	111,871	1,373,313	-	-	-	-	-	-	4,143,083
FUND BALANCE										
Nonspendable	-	-	-	233,625	-	-	-	-	-	233,625
Restricted	5,109,064	7,418,337	3,053,478	9,902,983	25,926,935	74,136	2,392,006	401,350	-	54,278,289
Unassigned	-	-	-	-	-	-	-	-	(7,933)	(7,933)
	5,109,064	7,418,337	3,053,478	10,136,608	25,926,935	74,136	2,392,006	401,350	(7,933)	54,503,981
Total liabilities, deferred inflows of resources and fund balance	\$ 7,852,191	\$ 8,585,426	\$ 6,031,676	\$ 10,341,906	\$ 25,926,935	\$ 100,632	\$ 2,402,629	\$ 401,350	\$ 83,393	\$ 61,726,138

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Transportation Fund Accounts
For the year ended December 31, 2020

	County Highway	County Bridge	Matching Tax	Motor Fuel Tax	Highway Special Projects	Highway Equipment Trust	Township Motor Fuel Tax	Township Bridge	Highway Payroll	Total Transportation Fund
REVENUES										
Property taxes	\$ 2,593,531	\$ 108,963	\$ 1,338,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,040,536
Motor fuel tax	-	-	-	9,001,617	-	-	1,819,743	-	-	10,821,360
Revenue from federal/state agencies	-	193,998	-	-	-	-	-	-	-	193,998
Revenue from local agencies	104,676	-	-	-	(2,145)	871,843	-	-	-	974,374
Licenses, permits, fines, fees and services	103,508	-	-	34,552	-	(1,692)	-	-	-	136,368
Earnings on investments	37,887	71,923	31,434	58,329	196,225	2,012	15,893	3,121	-	416,824
Miscellaneous revenues	174	-	-	-	-	180	-	-	-	354
	<u>2,839,776</u>	<u>374,884</u>	<u>1,369,476</u>	<u>9,094,498</u>	<u>194,080</u>	<u>872,343</u>	<u>1,835,636</u>	<u>3,121</u>	<u>-</u>	<u>16,583,814</u>
EXPENDITURES										
Transportation	1,828,278	395,506	295,394	3,455,053	(1,374,391)	1,044,179	971,825	-	7,933	6,623,777
	<u>1,828,278</u>	<u>395,506</u>	<u>295,394</u>	<u>3,455,053</u>	<u>(1,374,391)</u>	<u>1,044,179</u>	<u>971,825</u>	<u>-</u>	<u>7,933</u>	<u>6,623,777</u>
Excess of revenues over (under) expenditures	<u>1,011,498</u>	<u>(20,622)</u>	<u>1,074,082</u>	<u>5,639,445</u>	<u>1,568,471</u>	<u>(171,836)</u>	<u>863,811</u>	<u>3,121</u>	<u>(7,933)</u>	<u>9,960,037</u>
Other financing sources (uses)										
Proceeds from bonds	-	-	-	-	27,345,000	-	-	-	-	27,345,000
Bond issuance costs	-	-	-	-	(593,764)	-	-	-	-	(593,764)
Payments to bond escrow agent	-	-	-	-	(26,738,749)	-	-	-	-	(26,738,749)
Operating transfers-out	(102,002)	-	-	(1,978,956)	-	-	-	-	-	(2,080,958)
Intra fund transfers (net)	<u>2,470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(99,532)</u>	<u>-</u>	<u>-</u>	<u>(1,978,956)</u>	<u>10,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,068,471)</u>
Net changes in fund balances	911,966	(20,622)	1,074,082	3,660,489	1,578,488	(171,836)	863,811	3,121	(7,933)	7,891,566
Beginning fund balances	<u>4,197,098</u>	<u>7,438,959</u>	<u>1,979,396</u>	<u>6,476,119</u>	<u>24,348,447</u>	<u>245,972</u>	<u>1,528,195</u>	<u>398,229</u>	<u>-</u>	<u>46,612,415</u>
Ending fund balances	<u>\$ 5,109,064</u>	<u>\$ 7,418,337</u>	<u>\$ 3,053,478</u>	<u>\$ 10,136,608</u>	<u>\$ 25,926,935</u>	<u>\$ 74,136</u>	<u>\$ 2,392,006</u>	<u>\$ 401,350</u>	<u>\$ (7,933)</u>	<u>\$ 54,503,981</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2020

ASSETS										
	Social Security	Retirement Fund	Sale and Error	Indemnity	Recorder's Office Escrow	Trustee Demolition Fund	Metro-East Park & Recreation	Veteran's Assistance	County Clerk Grants	General Grants
Cash	\$ 212,004	\$ 448,468	\$ 116,940	\$ 63,370	\$ -	\$ 729,191	\$ -	\$ 44,031	\$ -	\$ -
Equity in cash and investment pool	3,218,882	6,398,052	416,288	1,000,669	514,541	2,584,175	3,457,231	616,286	-	45,508
Accounts receivable	15,848	19,229	247,318	92,087	12	823,165	178,741	-	265,575	107,898
Taxes receivable	2,078,037	4,044,803	-	-	-	-	-	431,591	-	-
Interest receivable	3,628	5,476	576	-	561	3,521	4,166	610	-	-
Internal balances	73	-	-	-	-	-	-	362	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 5,528,472	\$ 10,916,028	\$ 781,122	\$ 1,156,126	\$ 515,114	\$ 4,140,052	\$ 3,640,138	\$ 1,092,880	\$ 265,575	\$ 153,406
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 508	\$ -	\$ 30,301	\$ 5,819	\$ 7,591	\$ 29,004
Accrued salaries	-	-	-	-	7,087	-	3,716	3,552	-	-
Accrued payroll related costs	137,249	263,403	-	-	-	-	-	-	-	-
Internal balances	23	-	-	-	-	-	-	-	257,983	60,807
Unearned income	-	-	-	-	-	-	-	-	-	16,636
Total liabilities	137,272	263,403	-	-	7,595	-	34,017	9,371	265,574	106,447
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	2,005,961	3,892,336	107,278	44,827	-	823,165	-	416,622	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	3,385,239	6,760,289	673,844	1,111,299	507,519	3,316,887	3,606,121	666,887	1	46,959
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	3,385,239	6,760,289	673,844	1,111,299	507,519	3,316,887	3,606,121	666,887	1	46,959
Total liabilities, deferred inflows of resources and fund balance	\$ 5,528,472	\$ 10,916,028	\$ 781,122	\$ 1,156,126	\$ 515,114	\$ 4,140,052	\$ 3,640,138	\$ 1,092,880	\$ 265,575	\$ 153,406

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2020

	East Side Youth Violence Prevention	County Health	Landfill Surcharge	Mental Health	Mental Health Grants	Civil Defense Emergency	Emergency Telephone System	Pet Population	Court Services Accounts		
									Court Automation	Court Document Storage	
ASSETS											
Cash	\$ -	\$ 68,029	\$ -	\$ 265,413	\$ -	\$ -	\$ 502	\$ -	\$ 12,952	\$ 13,482	
Equity in cash and investment pool	-	3,783,700	447,840	1,709,560	39,367	245,425	3,868,445	17,562	2,886,874	2,628,735	
Accounts receivable	-	1,569,703	93,978	-	91,767	-	285,051	-	246	-	
Taxes receivable	-	663,374	-	2,910,152	-	-	-	-	-	-	
Interest receivable	-	4,147	547	1,606	15	443	3,472	11	3,281	2,978	
Internal balances	-	27,638	16,821	5,235	-	-	659,376	-	20,474	12,201	
Inventory	-	10,296	-	-	-	-	-	-	-	-	
Prepaid expenditures	-	20,781	-	-	-	-	-	-	-	-	
Total assets	\$ -	\$ 6,147,668	\$ 559,186	\$ 4,891,966	\$ 131,149	\$ 245,868	\$ 4,816,846	\$ 17,573	\$ 2,923,827	\$ 2,657,396	
LIABILITIES											
Accounts payable	\$ -	\$ 427,082	\$ 3,570	\$ 227,506	\$ 130,545	\$ 1,436	\$ 16,826	\$ 763	\$ 1,636	\$ 1,532	
Accrued salaries	-	109,668	3,459	6,988	562	-	12,798	-	19,929	21,521	
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-	
Internal balances	-	433	93	-	-	-	-	-	-	-	
Unearned income	-	-	25,000	-	-	-	-	-	-	-	
Total liabilities	-	537,183	32,122	234,494	131,107	1,436	29,624	763	21,565	23,053	
DEFERRED INFLOWS OF RESOURCES											
Deferred taxes and related fees	-	1,012,807	-	2,819,919	-	-	-	-	-	-	
FUND BALANCES											
Nonspendable	-	31,077	-	-	-	-	-	-	-	-	
Restricted	-	4,566,601	527,064	1,837,553	42	244,432	4,787,222	16,810	2,902,262	2,634,343	
Unassigned	-	-	-	-	-	-	-	-	-	-	
Total fund balance	-	4,597,678	527,064	1,837,553	42	244,432	4,787,222	16,810	2,902,262	2,634,343	
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ 6,147,668	\$ 559,186	\$ 4,891,966	\$ 131,149	\$ 245,868	\$ 4,816,846	\$ 17,573	\$ 2,923,827	\$ 2,657,396	

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2020

	Court Services Accounts (continued)										State's Attorney Title IV-D BSCE	CASA
	Electronic Citation	Circuit Clerk Title IV-D BSCE	Maintenance/ Child Support Collection	Foreclosure Mediation	Custody Exchange	Law Library	Bailiff	Total Court Services				
ASSETS												
Cash	\$ 4,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,246	\$ 39,175	\$ -	\$ -	\$ 86	
Equity in cash and investment pool	457,700	-	376,066	127,798	157,367	769,300	248,232	7,652,072	-	-	2,056	
Accounts receivable	-	4,914	-	-	-	112	-	5,272	251,711	-	-	
Taxes receivable	-	-	-	-	-	-	-	-	-	-	-	
Interest receivable	593	-	474	213	121	693	214	8,567	-	-	2	
Internal balances	-	26,370	(26,099)	-	-	9	142	33,097	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	-	-	
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-	-	
Total assets	\$ 462,788	\$ 31,284	\$ 350,441	\$ 128,011	\$ 157,488	\$ 770,114	\$ 256,834	\$ 7,738,183	\$ 251,711	\$ -	\$ 2,144	
LIABILITIES												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 157,263	\$ 244	\$ 65	\$ 160,740	\$ 121	\$ -	\$ -	
Accrued salaries	-	4,079	969	-	-	3,561	18,658	68,717	15,855	-	-	
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-	-	
Internal balances	-	26,370	-	-	-	-	906,627	932,997	180,022	-	-	
Unearned income	-	-	-	-	-	-	-	-	-	-	-	
Total liabilities	-	30,449	969	-	157,263	3,805	925,350	1,162,454	195,998	-	-	
DEFERRED INFLOWS OF RESOURCES												
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-	-	
FUND BALANCES												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	
Restricted	462,788	835	349,472	128,011	225	766,309	-	7,244,245	55,713	-	2,144	
Unassigned	-	-	-	-	-	-	(668,516)	(668,516)	-	-	-	
Total fund balance	462,788	835	349,472	128,011	225	766,309	(668,516)	6,575,729	55,713	-	2,144	
Total liabilities, deferred inflows of resources and fund balance	\$ 462,788	\$ 31,284	\$ 350,441	\$ 128,011	\$ 157,488	\$ 770,114	\$ 256,834	\$ 7,738,183	\$ 251,711	\$ -	\$ 2,144	

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2020

	Children's Advocacy Center	ACCS State's Attorney	State's		State's Attorney Forfeiture	Probation Services	Mental Health Court	Detention Home	Coroner's Fund	County Drug Traffic Prevention	Sheriff's DUI Fund
			Attorney Records	Automation							
ASSETS											
Cash	\$ 8,155	\$ -	\$ 208	\$ -	\$ -	\$ 11,361	\$ 486	\$ 61,156	\$ -	\$ 22	\$ 1,037
Equity in cash and investment pool	38,929	10,703	135,647	-	220,709	2,146,477	40,441	123,930	55,413	32,970	-
Accounts receivable	-	36	-	-	268	306,514	-	150,134	-	-	-
Taxes receivable	79,924	-	-	-	-	-	-	599,433	-	-	-
Interest receivable	30	12	149	-	181	3,409	40	-	52	18	4
Internal balances	-	-	-	-	-	1,043,680	-	198	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 127,038	\$ 10,751	\$ 136,004	\$ -	\$ 221,158	\$ 3,511,441	\$ 40,967	\$ 934,851	\$ 55,465	\$ 33,010	\$ 1,041
LIABILITIES											
Accounts payable	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ 9,275	\$ -	\$ 12,596	\$ 5,596	\$ -	\$ -
Accrued salaries	-	-	-	-	-	77,495	-	29,673	-	-	-
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	-	-	-	1,042,095	-	-	4,158
Unearned income	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	5,500	-	-	-	-	86,770	-	1,084,364	5,596	-	4,158
DEFERRED INFLOWS OF RESOURCES											
Deferred taxes and related fees	77,152	-	-	-	-	-	-	578,642	-	-	-
FUND BALANCES											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	44,386	10,751	136,004	-	221,158	3,424,671	40,967	-	49,869	33,010	-
Unassigned	-	-	-	-	-	-	-	(728,155)	-	-	(3,117)
Total fund balance	44,386	10,751	136,004	-	221,158	3,424,671	40,967	(728,155)	49,869	33,010	(3,117)
Total liabilities, deferred inflows of resources and fund balance	\$ 127,038	\$ 10,751	\$ 136,004	\$ -	\$ 221,158	\$ 3,511,441	\$ 40,967	\$ 934,851	\$ 55,465	\$ 33,010	\$ 1,041

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2020

	Law Enforcement and Prosecution Grants									
	Transportation Safety	Sheriff's Asset Forfeiture	Commissary Fund	Jail Medical	Victim Witness Grant	Domestic Violence Advocate Grant	Stop Grant	Judicial Grant	States Attorney Grants	Probation Grants
ASSETS										
Cash	\$ -	\$ -	\$ 103,913	\$ 491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in cash and investment pool	1,124	458,712	345,601	2,659	7,703	-	-	1,312	-	23,181
Accounts receivable	-	1,747	118,582	-	1,558	15,338	167,463	11,344	15,093	151,675
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	1	575	237	6	-	-	-	-	-	-
Internal balances	-	-	153	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 1,125	\$ 461,034	\$ 568,486	\$ 3,156	\$ 9,261	\$ 15,338	\$ 167,463	\$ 12,656	\$ 15,093	\$ 174,856
LIABILITIES										
Accounts payable	\$ -	\$ 6,341	\$ 2,105	\$ 3,148	\$ -	\$ -	\$ 90	\$ 2,430	\$ -	\$ 29,557
Accrued salaries	-	-	944	-	1,558	1,457	11,308	408	1,637	7,137
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	-	13,852	156,064	9,816	13,456	138,148
Unearned income	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	6,341	3,049	3,148	1,558	15,309	167,462	12,654	15,093	174,842
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	1,125	454,693	565,437	8	7,703	29	1	2	-	14
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	1,125	454,693	565,437	8	7,703	29	1	2	-	14
Total liabilities, deferred inflows of resources and fund balance	\$ 1,125	\$ 461,034	\$ 568,486	\$ 3,156	\$ 9,261	\$ 15,338	\$ 167,463	\$ 12,656	\$ 15,093	\$ 174,856

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2020

	(continued)			
	Sheriff Grants	Auto Theft Grants	Total Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ 2,174,038
Equity in cash and investment pool	15,856	1,311,669	1,359,721	40,990,695
Accounts receivable	56,872	-	419,343	5,043,979
Taxes receivable	-	-	-	10,807,314
Interest receivable	-	-	-	42,062
Internal balances	-	-	-	1,786,633
Inventory	-	-	-	10,296
Prepaid expenditures	-	65,000	65,000	85,781
Total assets	<u>\$ 72,728</u>	<u>\$ 1,376,669</u>	<u>\$ 1,844,064</u>	<u>\$ 60,940,798</u>
LIABILITIES				
Accounts payable	\$ 1,160	\$ 84,347	\$ 117,584	\$ 1,203,957
Accrued salaries	9,336	14,553	47,394	387,908
Accrued payroll related costs	-	-	-	400,652
Internal balances	61,611	-	392,947	2,871,558
Unearned income	-	1,237,105	1,237,105	1,278,741
Total liabilities	<u>72,107</u>	<u>1,336,005</u>	<u>1,795,030</u>	<u>6,142,816</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred taxes and related fees	-	-	-	11,778,709
FUND BALANCES				
Nonspendable	-	65,000	65,000	96,077
Restricted	621	-	8,370	44,347,320
Unassigned	-	(24,336)	(24,336)	(1,424,124)
Total fund balance	<u>621</u>	<u>40,664</u>	<u>49,034</u>	<u>43,019,273</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 72,728</u>	<u>\$ 1,376,669</u>	<u>\$ 1,844,064</u>	<u>\$ 60,940,798</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2020

	Social Security	Retirement Fund	Sale and Error	Indemnity	Recorders Office Escrow	Trustee Demolition Fund	Metro-East Park & Recreation	Veterans Assistance	County Clerk Grants	General Grants
REVENUES										
Property taxes	\$ 1,955,059	\$ 4,132,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,671	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	-	-	-	-	-	581,606	315,119
Revenue from local agencies	-	-	-	-	-	729,191	1,039,630	-	-	14,768
Licenses, permits, fines, fees and services	-	-	-	-	-	-	-	-	-	-
Earnings on investments	27,018	41,910	256,980	110,630	427,620	-	11,616	-	-	262
Miscellaneous revenues	-	-	4,497	571	4,169	26,032	30,641	4,531	-	15
	<u>1,982,077</u>	<u>4,174,144</u>	<u>261,477</u>	<u>111,201</u>	<u>431,789</u>	<u>755,223</u>	<u>1,081,887</u>	<u>410,202</u>	<u>581,606</u>	<u>330,164</u>
EXPENDITURES										
General government	2,380,041	3,529,671	157,024	-	423,586	1,020,461	1,699,783	321,128	581,605	169,510
Public safety	-	-	-	-	-	-	-	-	-	188,499
Judicial	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	1,540
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>2,380,041</u>	<u>3,529,671</u>	<u>157,024</u>	<u>-</u>	<u>423,586</u>	<u>1,020,461</u>	<u>1,699,783</u>	<u>321,128</u>	<u>581,605</u>	<u>359,549</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(397,964)</u>	<u>644,473</u>	<u>104,453</u>	<u>111,201</u>	<u>8,203</u>	<u>(265,238)</u>	<u>(617,896)</u>	<u>89,074</u>	<u>1</u>	<u>(29,385)</u>
Other financing sources (uses)										
Operating transfers-in	-	390,250	-	-	-	-	-	-	-	16,553
Operating transfers-out	(47,636)	(53,688)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(47,636)</u>	<u>336,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,553</u>
Net changes in fund balances	(445,600)	981,035	104,453	111,201	8,203	(265,238)	(617,896)	89,074	1	(12,832)
Beginning fund balances	<u>3,830,839</u>	<u>5,779,254</u>	<u>569,391</u>	<u>1,000,098</u>	<u>499,316</u>	<u>3,582,125</u>	<u>4,224,017</u>	<u>577,813</u>	<u>-</u>	<u>59,791</u>
Ending fund balances	<u>\$ 3,385,239</u>	<u>\$ 6,760,289</u>	<u>\$ 673,844</u>	<u>\$ 1,111,299</u>	<u>\$ 507,519</u>	<u>\$ 3,316,887</u>	<u>\$ 3,606,121</u>	<u>\$ 666,887</u>	<u>\$ 1</u>	<u>\$ 46,959</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2020

	East Side Youth Violence Prevention	County Health	Landfill Surcharge	Mental Health	Mental Health Grants	Civil Defense Emergency	Emergency Telephone System	Pet Population	Court Automation	Court Document Storage
REVENUES										
Property taxes	\$ -	\$ 623,580	\$ -	\$ 2,445,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	5,148,114	-	-	557,626	2,284,181	25,000	-	-	-
Revenue from local agencies	-	127,266	-	4,410	-	-	-	-	-	-
Licenses, permits, fines, fees and services	-	-	-	-	-	-	-	-	-	-
Earnings on investments	-	241,238	410,924	-	-	-	3,659,697	39,260	874,336	876,594
Miscellaneous revenues	-	30,479	4,226	11,866	(7)	3,087	47,829	47	24,810	22,285
	-	2,561	-	115	-	-	2,257	-	388	237
	-	6,173,238	415,150	2,462,041	557,619	2,287,268	3,734,783	39,307	899,534	899,116
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,444,145	2,396,279	21,291	-	-
Judicial	-	-	-	-	-	-	-	-	937,284	915,720
Public health	-	6,195,841	326,260	2,388,161	557,549	-	-	-	-	-
Debt service	-	-	-	-	-	-	477,843	-	-	-
	-	6,195,841	326,260	2,388,161	557,549	2,444,145	2,874,122	21,291	937,284	915,720
Excess (deficiency) of revenues over (under) expenditures	-	(22,603)	88,890	73,880	70	(156,877)	860,661	18,016	(37,750)	(16,604)
Other financing sources (uses)										
Operating transfers-in	-	-	-	-	-	-	-	64,186	-	-
Operating transfers-out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	64,186	-	-
Net changes in fund balances	-	(22,603)	88,890	73,880	70	(156,877)	860,661	82,202	(37,750)	(16,604)
Beginning fund balances	-	4,620,281	438,174	1,763,673	(28)	401,309	3,926,561	(65,392)	2,940,012	2,650,947
Ending fund balances	\$ -	\$ 4,597,678	\$ 527,064	\$ 1,837,553	\$ 42	\$ 244,432	\$ 4,787,222	\$ 16,810	\$ 2,902,262	\$ 2,634,343

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2020

	Court Services Accounts (continued)										State's Attorney Title IV-D BSCE	CASA
	Electronic Citation	Circuit Clerk Title IV-D BSCE	Maintenance/ Child Support Collection	Foreclosure Mediation	Custody Exchange	Law Library	Bailiff	Total Court Services				
REVENUES												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	19,278	-	-	-	-	-	-	19,278	667,490	-	-
Revenue from local agencies	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees and services	-	-	-	-	-	-	-	-	-	-	-	-
Earnings on investments	68,432	-	66,243	34,400	266,192	417,235	1,067,738	3,671,170	-	-	-	1,332
Miscellaneous revenues	4,321	-	3,622	1,604	931	5,162	1,621	64,356	-	-	-	8
	-	-	-	-	-	-	-	625	-	-	-	-
	<u>72,753</u>	<u>19,278</u>	<u>69,865</u>	<u>36,004</u>	<u>267,123</u>	<u>422,397</u>	<u>1,069,359</u>	<u>3,755,429</u>	<u>667,490</u>	<u>667,490</u>	<u>1,340</u>	<u>1,340</u>
EXPENDITURES												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	948,587	948,587	-	-	-
Judicial	118,210	116,226	114,966	135,000	332,263	116,199	-	2,785,868	663,277	663,277	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
	<u>118,210</u>	<u>116,226</u>	<u>114,966</u>	<u>135,000</u>	<u>332,263</u>	<u>116,199</u>	<u>948,587</u>	<u>3,734,455</u>	<u>663,277</u>	<u>663,277</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45,457)</u>	<u>(96,948)</u>	<u>(45,101)</u>	<u>(98,996)</u>	<u>(65,140)</u>	<u>306,198</u>	<u>120,772</u>	<u>20,974</u>	<u>4,213</u>	<u>4,213</u>	<u>1,340</u>	<u>1,340</u>
Other financing sources (uses)												
Operating transfers-in	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	95,810	(95,810)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	<u>95,810</u>	<u>(95,810)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>(45,457)</u>	<u>(1,138)</u>	<u>(140,911)</u>	<u>(98,996)</u>	<u>(65,140)</u>	<u>306,198</u>	<u>120,772</u>	<u>20,974</u>	<u>4,213</u>	<u>4,213</u>	<u>1,340</u>	<u>1,340</u>
Beginning fund balances	<u>508,245</u>	<u>1,973</u>	<u>490,383</u>	<u>227,007</u>	<u>65,365</u>	<u>460,111</u>	<u>(789,288)</u>	<u>6,554,755</u>	<u>51,500</u>	<u>51,500</u>	<u>804</u>	<u>804</u>
Ending fund balances	<u>\$ 462,788</u>	<u>\$ 835</u>	<u>\$ 349,472</u>	<u>\$ 128,011</u>	<u>\$ 225</u>	<u>\$ 766,309</u>	<u>\$ (668,516)</u>	<u>\$ 6,575,729</u>	<u>\$ 55,713</u>	<u>\$ 55,713</u>	<u>\$ 2,144</u>	<u>\$ 2,144</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2020

	Children's Advocacy Center	ACCS State's Attorney	State's Attorney Records Automation	State's Attorney Forfeiture	Probation Services	Mental Health Court	Detention Home	Coroner's Fund	County Drug Traffic Prevention	Sheriff's DUI Fund
REVENUES										
Property taxes	\$ 75,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563,472	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	219,726	1,636,423	-	889,676	-	-	-
Revenue from local agencies	-	-	-	-	768,532	-	21,490	-	-	-
Licenses, permits, fines, fees and services	-	-	-	-	-	-	-	-	-	-
Earnings on investments	224	490	6,307	268	337,947	9,808	-	47,100	24,783	9,762
Miscellaneous revenues	-	88	1,111	1,288	24,412	300	755	398	98	52
	<u>75,342</u>	<u>578</u>	<u>7,418</u>	<u>221,282</u>	<u>2,767,648</u>	<u>10,108</u>	<u>1,475,458</u>	<u>47,498</u>	<u>24,881</u>	<u>9,814</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,706,118	-	1,479,488	35,146	-	38,608
Judicial	66,000	-	-	-	-	-	-	-	1,597	-
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>66,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,706,118</u>	<u>-</u>	<u>1,479,488</u>	<u>35,146</u>	<u>1,597</u>	<u>38,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,342</u>	<u>578</u>	<u>7,418</u>	<u>221,282</u>	<u>61,530</u>	<u>10,108</u>	<u>(4,030)</u>	<u>12,352</u>	<u>23,284</u>	<u>(28,794)</u>
Other financing sources (uses)										
Operating transfers-in	-	-	-	-	-	-	-	-	22,084	-
Operating transfers-out	-	-	-	(22,084)	(17,465)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(22,084)	(17,465)	-	-	-	22,084	-
Net changes in fund balances	<u>9,342</u>	<u>578</u>	<u>7,418</u>	<u>199,198</u>	<u>44,065</u>	<u>10,108</u>	<u>(4,030)</u>	<u>12,352</u>	<u>45,368</u>	<u>(28,794)</u>
Beginning fund balances	<u>35,044</u>	<u>10,173</u>	<u>128,586</u>	<u>21,960</u>	<u>3,380,606</u>	<u>30,859</u>	<u>(724,125)</u>	<u>37,517</u>	<u>(12,358)</u>	<u>25,677</u>
Ending fund balances	<u>\$ 44,386</u>	<u>\$ 10,751</u>	<u>\$ 136,004</u>	<u>\$ 221,158</u>	<u>\$ 3,424,671</u>	<u>\$ 40,967</u>	<u>\$ (728,155)</u>	<u>\$ 49,869</u>	<u>\$ 33,010</u>	<u>\$ (3,117)</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2020

	Transportation Safety	Sheriff's Asset Forfeiture	Commissary fund	Jail Medical	Victim Witness Grant	Law Enforcement and Prosecution Grants					
						Domestic Violence Advocate Grant	Stop Grant	Judicial Grant	States Attorney Grants	Probation Grants	
REVENUES											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue from federal/state agencies	-	-	-	-	28,628	52,607	395,962	39,360	72,672	374,503	
Revenue from local agencies	-	35,957	-	-	-	-	-	-	-	-	
Licenses, permits, fines, fees and services	-	-	-	-	-	-	-	-	-	-	
Earnings on investments	9	148,889	444,066	9,348	-	-	-	-	-	-	
Miscellaneous revenues	-	4,238	1,872	43	-	-	-	-	-	14	
	-	36,350	140	-	-	-	-	-	-	-	
	9	225,434	446,078	9,391	28,628	52,607	395,962	39,360	72,672	374,517	
EXPENDITURES											
General government	-	-	-	-	-	-	-	-	-	-	
Public safety	-	291,518	156,293	11,894	-	-	232,449	-	-	387,370	
Judicial	-	-	-	-	45,347	66,796	179,530	39,508	72,828	-	
Public health	-	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	-	
	-	291,518	156,293	11,894	45,347	66,796	411,979	39,508	72,828	387,370	
Excess (deficiency) of revenues over (under) expenditures	9	(66,084)	289,785	(2,503)	(16,719)	(14,189)	(16,017)	(148)	(156)	(12,853)	
Other financing sources (uses)											
Operating transfers-in	-	-	-	-	17,611	14,189	16,016	150	156	12,867	
Operating transfers-out	-	(2,757)	-	-	-	-	-	-	-	-	
Total other financing sources (uses)	-	(2,757)	-	-	17,611	14,189	16,016	150	156	12,867	
Net changes in fund balances	9	(68,841)	289,785	(2,503)	892	-	(1)	2	-	14	
Beginning fund balances	1,116	523,534	275,652	2,511	6,811	29	2	-	-	-	
Ending fund balances	\$ 1,125	\$ 454,693	\$ 565,437	\$ 8	\$ 7,703	\$ 29	\$ 1	\$ 2	\$ -	\$ 14	

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2020

	(continued)					
	Sheriff Grants	Auto Theft Grants	Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds	Budgetary Basis	Final Budget
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 10,200,784	\$ 9,824,467	\$ 9,911,554
Revenue from federal/state agencies	319,003	1,625,033	2,907,768	15,252,007	14,745,163	13,920,410
Revenue from local agencies	-	-	-	2,741,244	3,048,267	2,638,023
Licenses, permits, fines, fees and services	-	-	-	9,869,497	9,749,113	10,500,382
Earnings on investments	9	6,622	6,645	342,808	302,816	394,185
Miscellaneous revenues	-	104	104	42,551	42,548	5,020
	<u>319,012</u>	<u>1,631,759</u>	<u>2,914,517</u>	<u>38,448,891</u>	<u>37,712,374</u>	<u>37,369,574</u>
EXPENDITURES						
General government	-	-	-	10,282,809	10,345,521	16,488,293
Public safety	323,220	1,595,033	2,538,072	13,255,938	10,439,370	15,019,233
Judicial	-	-	404,009	3,920,751	6,439,358	9,157,296
Public health	-	-	-	9,469,351	9,625,248	12,087,583
Debt service	-	-	-	477,843	477,843	487,908
	<u>323,220</u>	<u>1,595,033</u>	<u>2,942,081</u>	<u>37,406,692</u>	<u>37,327,340</u>	<u>53,240,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,208)</u>	<u>36,726</u>	<u>(27,564)</u>	<u>1,042,199</u>	<u>385,034</u>	<u>(15,870,739)</u>
Other financing sources (uses)						
Operating transfers-in	4,827	-	65,816	558,889	929,044	475,680
Operating transfers-out	-	-	-	(143,630)	(39,549)	(18,972)
Total other financing sources (uses)	<u>4,827</u>	<u>-</u>	<u>65,816</u>	<u>415,259</u>	<u>889,495</u>	<u>456,708</u>
Net changes in fund balances	619	36,726	38,252	1,457,458	\$ 1,274,529	\$ (15,414,031)
Beginning fund balances	<u>2</u>	<u>3,938</u>	<u>10,782</u>	<u>41,561,815</u>		
Ending fund balances	<u>\$ 621</u>	<u>\$ 40,664</u>	<u>\$ 49,034</u>	<u>\$ 43,019,273</u>		

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
December 31, 2020

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
ASSETS				
Current assets				
Cash	\$ -	\$ -	\$ 549,463	\$ 549,463
Equity in cash and investment pool	2,274,868	143,102	-	2,417,970
Investments	-	-	30,390,016	30,390,016
Accounts receivable	565,329	209	26,304	591,842
Interest receivable	1,879	89	5,662	7,630
Due from other funds	8	16	-	24
Net investment in direct financing leases	-	-	953,181	953,181
Prepaid expenses	-	-	948	948
Total current assets	<u>2,842,084</u>	<u>143,416</u>	<u>31,925,574</u>	<u>34,911,074</u>
Restricted assets				
Investments	-	-	480,581	480,581
Total restricted assets	<u>-</u>	<u>-</u>	<u>480,581</u>	<u>480,581</u>
Noncurrent assets				
Net OPEB asset	2,406	-	50,569	52,975
Net pension asset	62,846	-	1,092,799	1,155,645
Net investment in direct financing leases	-	-	20,162,838	20,162,838
Capital assets	-	-	748,198	748,198
Total noncurrent assets	<u>65,252</u>	<u>-</u>	<u>22,054,404</u>	<u>22,119,656</u>
Deferred outflows of resources				
Deferred outflows related to pension	71,046	-	547,972	619,018
Deferred outflows related to OPEB liability	911	-	7,890	8,801
Deferred charges on refinancing	-	-	887,417	887,417
Total outflows of resources	<u>71,957</u>	<u>-</u>	<u>1,443,279</u>	<u>1,515,236</u>
Total assets and deferred outflows of resources	<u>\$ 2,979,293</u>	<u>\$ 143,416</u>	<u>\$ 55,903,838</u>	<u>\$ 59,026,547</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
(continued)
December 31, 2020

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
LIABILITIES				
Current liabilities				
Accounts payable	\$ 26,212	\$ 13,823	\$ 311,551	\$ 351,586
Accrued payroll and related costs	3,187	-	382,542	385,729
Real estate tax payable	-	-	6,586	6,586
Accrued interest	-	-	51,440	51,440
Due to other funds	-	4,901	-	4,901
Other liabilities	1,232,033	-	-	1,232,033
Unearned revenues	208,463	-	213,975	422,438
Revenue bonds - current	-	-	955,000	955,000
Total current liabilities	<u>1,469,895</u>	<u>18,724</u>	<u>1,921,094</u>	<u>3,409,713</u>
Noncurrent liabilities				
Internal balances	-	-	(19,506,889)	(19,506,889)
Funds held in escrow	-	-	35,741	35,741
Revenue bonds	-	-	20,293,123	20,293,123
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>821,975</u>	<u>821,975</u>
Total liabilities	<u>1,469,895</u>	<u>18,724</u>	<u>2,743,069</u>	<u>4,231,688</u>
Deferred inflows of resources				
Unamortized gain on refinancing	-	-	1,269,674	1,269,674
Deferred inflows related to pensions	148,958	-	1,586,011	1,734,969
Deferred inflows related to OPEB	4,656	-	45,405	50,061
	<u>153,614</u>	<u>-</u>	<u>2,901,090</u>	<u>3,054,704</u>
Total liabilities and deferred inflows of resources	<u>1,623,509</u>	<u>18,724</u>	<u>5,644,159</u>	<u>7,286,392</u>
NET POSITION				
Net investment in capital assets	-	-	748,198	748,198
Restricted	-	124,692	444,840	569,532
Unrestricted	1,355,784	-	49,066,641	50,422,425
	<u>\$ 1,355,784</u>	<u>\$ 124,692</u>	<u>\$ 50,259,679</u>	<u>\$ 51,740,155</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year ended December 31, 2020

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
Operating revenues				
Insurance premiums	\$ 14,888,689	\$ 112,192	\$ -	\$ 15,000,881
Operating lease income	-	-	11,654,231	11,654,231
Capital lease interest income	-	-	656,446	656,446
Parking fees	-	-	179,511	179,511
Phone and vending commissions	-	-	167,525	167,525
Intergovernmental revenues	-	-	49,337	49,337
Miscellaneous	-	-	13	13
Total revenue	<u>14,888,689</u>	<u>112,192</u>	<u>12,707,063</u>	<u>27,707,944</u>
Expenses				
Insurance claims and premiums	10,183,987	40,676	-	10,224,663
Post employment benefit contribution	192,238	-	-	192,238
Payroll and related costs	140,400	-	2,385,168	2,525,568
Custodial supplies and services	-	-	999,482	999,482
Repairs, maintenance, and renovation	-	-	1,117,658	1,117,658
Utilities and telephone	-	-	1,143,923	1,143,923
Other	722,120	-	4,576,208	5,298,328
Depreciation	-	-	23,052	23,052
Interest expense	-	-	714,119	714,119
Total expenses	<u>11,238,745</u>	<u>40,676</u>	<u>10,959,610</u>	<u>22,239,031</u>
Operating income (loss)	3,649,944	71,516	1,747,453	5,468,913
Other income				
Bond issuance cost	-	-	(493,153)	(493,153)
Earnings on investments	<u>14,077</u>	<u>764</u>	<u>364,385</u>	<u>379,226</u>
Net income (loss)	3,664,021	72,280	1,618,685	5,354,986
Net position - beginning of year	<u>(2,308,237)</u>	<u>52,412</u>	<u>48,640,994</u>	<u>46,385,169</u>
	<u>\$ 1,355,784</u>	<u>\$ 124,692</u>	<u>\$ 50,259,679</u>	<u>\$ 51,740,155</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2020

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments from customers	\$ 1,872,607	\$ -	\$ 686,211	\$ 2,558,818
Payments from interfund services provided	13,016,266	112,534	12,897,220	26,026,020
Payments to vendors	(13,838,922)	(40,104)	(8,625,557)	(22,504,583)
Payments to employees	(121,093)	-	(1,818,069)	(1,939,162)
Net cash provided (used) by operating activities	<u>928,858</u>	<u>72,430</u>	<u>3,139,805</u>	<u>4,141,093</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Interest paid	-	-	(852,566)	(852,566)
Proceeds from debt refinancing	-	-	4,300	4,300
Principal payments on bonds	-	-	(785,000)	(785,000)
Loan repayments from business-type activities	-	-	43,330	43,330
Reimbursements on project advancements	-	-	900,000	900,000
Payments on behalf of business-type activities	-	-	(7,001,119)	(7,001,119)
	<u>-</u>	<u>-</u>	<u>(7,691,055)</u>	<u>(7,691,055)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Expenditures	-	-	(194,979)	(194,979)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment interest	14,382	693	384,041	399,116
Investments	-	-	9,019,490	9,019,490
Net cash provided (used) by investing activities	<u>14,382</u>	<u>693</u>	<u>9,403,531</u>	<u>9,418,606</u>
Net increase (decrease) in cash and cash equivalents	943,240	73,123	4,657,302	5,673,665
Cash and cash equivalents - beginning of year	<u>1,331,628</u>	<u>69,979</u>	<u>18,242,493</u>	<u>19,644,100</u>
Cash and cash equivalents - end of year	<u>\$ 2,274,868</u>	<u>\$ 143,102</u>	<u>\$ 22,899,795</u>	<u>\$ 25,317,765</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
(continued)
For the year ended December 31, 2020

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
RECONCILIATION OF OPERATING				
INCOME (LOSS) TO CASH PROVIDED (USED)				
BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 3,649,944	\$ 71,516	\$ 1,747,453	\$ 5,468,913
Adjustments to reconcile				
Depreciation and amortization	-	-	23,052	23,052
Interest expense related to direct financing leases	-	-	714,119	714,119
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	25,223	342	(16,593)	8,972
(Increase) decrease in net investment in direct leases	-	-	916,689	916,689
(Increase) decrease in prepaid expenses	-	-	154	154
(Increase) decrease in due from other funds	1,217	(31)	-	1,186
(Increase) decrease in deferred outflows	17,638	-	251,572	269,210
Increase (decrease) in accounts payable	100	-	1,363	1,463
Increase (decrease) in accrued wages and related costs	(86,277)	603	133,584	47,910
	(6,330)	-	84,613	78,283
Increase (decrease) in real estate tax payable	-	-	6,586	6,586
Increase (decrease) in due to other funds	(1,074,991)	-	-	(1,074,991)
Increase (decrease) in other liabilities	(1,347,298)	-	-	(1,347,298)
Increase (decrease) in unearned income	(201,248)	-	(23,728)	(224,976)
Increase (decrease) in net OPEB liability	(2,744)	-	(37,292)	(40,036)
Increase (decrease) in net pension asset/liability	(61,591)	-	(878,481)	(940,072)
Increase (decrease) in deferred inflows	15,215	-	216,714	231,929
Net cash provided (used) by operating activities	<u>\$ 928,858</u>	<u>\$ 72,430</u>	<u>\$ 3,139,805</u>	<u>\$ 4,141,093</u>
SCHEDULE OF NON-CASH FINANCING AND INVESTING ACTIVITIES				
Increase (decrease) in market value of investments	\$ 1,521	\$ 96	\$ -	\$ 1,617
Bond financing				
Cost of issuance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 493,153</u>	<u>\$ 493,153</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2020

ASSETS

Cash
Equity in cash and investment pool
Investments
Interest receivable

County Collector's Property Tax Fund	County Trustee	Tax Redemption and Revolving Delinquent Tax Accounts	Circuit Clerk Traffic	Unclaimed Bond Placement	Inmate Personal Accounts	Arbitration Fund
\$ 39,875,182	\$ 1,050,182	\$ 216,543	\$ 2,650,054	\$ -	\$ 283,624	\$ -
42,513	-	-	-	58,961	-	24,006
-	-	-	1,020,966	-	-	-
75	-	-	-	-	-	-
<u>\$ 39,917,770</u>	<u>\$ 1,050,182</u>	<u>\$ 216,543</u>	<u>\$ 3,671,020</u>	<u>\$ 58,961</u>	<u>\$ 283,624</u>	<u>\$ 24,006</u>

Total assets

LIABILITIES

Accounts payable
Due to taxing districts

\$ 49,983	\$ -	\$ 547	\$ 450	\$ 476	\$ 64,421	\$ -
38,295,986	-	-	138,682	-	-	-
<u>38,345,969</u>	<u>-</u>	<u>547</u>	<u>139,132</u>	<u>476</u>	<u>64,421</u>	<u>-</u>
<u>\$ 1,571,801</u>	<u>\$ 1,050,182</u>	<u>\$ 215,996</u>	<u>\$ 3,531,888</u>	<u>\$ 58,485</u>	<u>\$ 219,203</u>	<u>\$ 24,006</u>

Net position - restricted

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2020

ASSETS

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
Cash	\$ -	\$ -	\$ -	\$ -	\$ 44,075,585
Equity in cash and investment pool	-	112,439	87,152	8,681	333,752
Investments	-	-	-	-	1,020,966
Interest receivable	-	128	98	10	311
Total assets	\$ -	\$ 112,567	\$ 87,250	\$ 8,691	\$ 45,430,614

LIABILITIES

Accounts payable	\$ -	\$ 5,000	\$ -	\$ -	\$ 120,877
Due to taxing districts	-	-	-	-	38,434,668
Total liabilities	-	5,000	-	-	38,555,545
Net position - restricted	\$ -	\$ 107,567	\$ 87,250	\$ 8,691	\$ 6,875,069

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2020

	County Collector's Property Tax Fund	County Trustee	Tax Redemption and Revolving Delinquent Tax Accounts	Circuit Clerk Traffic	Unclaimed Bond Placement	Inmate Personal Accounts	Arbitration Fund
	\$ 18,466	\$ 4,042	\$ 148	\$ 15,452	\$ 30	\$ -	\$ 15
ADDITIONS							
Investment income							
Interest, dividends and other investment earnings							
Revenues							
Property taxes	377,741,468	-	9,933,427	-	-	-	-
Collection costs/ penalties	2,751,454	3,020,946	-	-	-	-	-
Unclaimed property receipts	-	-	-	-	9,171	-	-
Deposits from inmates	-	-	-	-	-	1,511,947	-
Fines and fees	2,778	-	2,475	12,137,568	-	-	255,855
Bond proceeds	-	-	-	2,127,163	-	-	-
Court ordered payments	-	-	-	70,502	-	-	-
Total revenue	380,495,700	3,020,946	9,935,902	14,335,233	9,171	1,511,947	255,855
Total additions	380,514,166	3,024,988	9,936,050	14,350,685	9,201	1,511,947	255,870
DEDUCTIONS							
Program supplies	-	-	34,997	-	-	966,591	-
Refunds to inmates	-	-	-	-	-	187,699	-
Refunds and distributions to governments	380,288,130	3,215,008	10,163,295	13,509,023	43,569	338,232	243,303
Total deductions	380,288,130	3,215,008	10,198,292	13,509,023	43,569	1,492,522	243,303
Change in net position	226,036	(190,020)	(262,242)	841,662	(34,368)	19,425	12,567
Net position - restricted, beginning of the year	1,345,765	1,240,202	478,238	2,690,226	92,853	199,778	11,439
Net position - restricted, end of the year	\$ 1,571,801	\$ 1,050,182	\$ 215,996	\$ 3,531,888	\$ 58,485	\$ 219,203	\$ 24,006

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2020

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
ADDITIONS					
Investment income					
Interest, dividends and other investment earnings	\$ -	\$ (144)	\$ 725	\$ 73	\$ 38,807
Revenues					
Property taxes	-	-	-	-	387,674,895
Collection costs/ penalties	-	-	-	-	5,772,400
Unclaimed property receipts	-	-	-	-	9,171
Deposits from inmates	-	-	-	-	1,511,947
Fines and fees	-	-	-	-	12,398,676
Bond proceeds	-	-	-	-	2,127,163
Court ordered payments	-	31,000	-	-	101,502
Total revenue	-	31,000	-	-	409,595,754
Total additions	-	30,856	725	73	409,634,561
DEDUCTIONS					
Program supplies	-	-	-	-	1,001,588
Refunds to inmates	-	-	-	-	187,699
Refunds and distributions to governments	-	36,000	-	-	407,836,560
Total deductions	-	36,000	-	-	409,025,847
Change in net position	-	(5,144)	725	73	608,714
Net position - restricted, beginning of the year	-	112,711	86,525	8,618	6,266,355
Net position - restricted, end of the year	\$ -	\$ 107,567	\$ 87,250	\$ 8,691	\$ 6,875,069

STATISTICAL SECTION

ST. CLAIR COUNTY, ILLINOIS
Governmental-wide Expenses by Function
(in thousands)
(unaudited)

	2020*	2019*	2018*	2017*	2016*	2015*	2014	2013	2012	2011
<u>Governmental activities</u>										
General government	\$ 20,454	\$ 20,228	\$ 21,872	\$ 21,441	\$ 21,899	\$ 24,226	\$ 20,903	\$ 20,934	\$ 20,991	\$ 15,549
Public safety	35,507	40,149	37,779	38,496	36,176	40,268	37,031	36,855	35,157	33,649
Judicial	10,143	11,905	12,127	12,560	12,677	14,292	14,646	14,524	14,709	12,408
Public health	9,960	10,195	10,181	10,309	11,130	11,894	12,020	12,066	11,321	11,922
Transportation	10,308	11,360	12,279	12,005	13,274	14,551	16,692	12,853	10,142	10,449
Interest on long-term debt	962	466	468	502	710	711	712	716	738	645
	87,334	94,303	94,706	95,313	95,866	105,942	102,004	97,948	93,058	84,622
<u>Business-type activities</u>										
Airport operations	18,365	19,512	20,629	19,430	18,402	17,415	16,296	16,546	15,885	15,767
	\$ 105,699	\$ 113,815	\$ 115,335	\$ 114,743	\$ 114,268	\$ 123,357	\$ 118,300	\$ 114,494	\$ 108,943	\$ 100,389

*Includes the Public Building Commission as a blended component unit.

2017 Implementation of GASB 74 - Accounting and Financial Reporting for Other Post-Employment Benefits (OPEB)

2015 Implementation of GASB 68 - Accounting and Financial Reporting for Pensions

2012 Restated for retroactive application of GASB 65 - Items Previously Reported as Assets and Liabilities

ST. CLAIR COUNTY, ILLINOIS
Government-wide Revenues
(in thousands)
(Unaudited)

	2020*	2019*	2018*	2017*	2016*	2015*	2014	2013	2012	2011
Governmental activities										
Property taxes	\$ 41,283	\$ 40,001	\$ 38,796	\$ 37,803	\$ 31,696	\$ 31,994	\$ 30,826	\$ 31,868	\$ 32,573	\$ 33,149
Sales taxes	11,251	10,198	10,272	9,673	9,461	9,277	9,055	8,848	8,868	8,803
Personal property replacement tax	2,659	3,092	2,393	2,472	2,840	2,448	2,558	2,632	2,301	2,381
State income tax	5,795	6,092	5,274	4,967	5,252	5,962	5,178	5,273	4,857	4,286
Other taxes	189	266	229	210	198	185	149	121	62	103
Charges for goods and services	31,626	30,042	30,839	29,965	25,638	26,787	26,013	25,551	27,179	24,536
Operating grants and contributions	17,729	12,673	11,951	11,297	12,982	11,518	12,548	11,814	11,215	12,591
Motor fuel tax	10,821	5,592	4,901	4,668	4,753	4,541	5,948	5,165	4,879	4,874
Capital grants and contributions	1,314	1,600	1,751	7,704	2,504	1,160	4,868	1,035	1,430	2,372
Earnings on investments	1,463	3,268	2,118	1,135	1,149	888	1,001	89	784	997
Miscellaneous	62	24	616	13	87	526	22	2	22	120
	<u>124,192</u>	<u>112,848</u>	<u>109,140</u>	<u>109,907</u>	<u>96,560</u>	<u>95,286</u>	<u>98,166</u>	<u>92,398</u>	<u>94,170</u>	<u>94,212</u>
Business-type activities										
Charges for goods and services	5,956	7,917	9,067	7,173	5,341	3,626	3,957	3,533	3,444	3,704
Operating grants and contributions	3,864	374	349	99	-	-	-	-	2	-
Capital grants and contributions	743	1,364	1,054	2,070	484	501	455	936	3,095	655
Earnings on investments	12	19	19	18	38	84	131	128	127	140
Miscellaneous	168	-	(35)	-	-	15	157	(24)	-	(17)
	<u>10,743</u>	<u>9,674</u>	<u>10,454</u>	<u>9,360</u>	<u>5,863</u>	<u>4,226</u>	<u>4,700</u>	<u>4,573</u>	<u>6,668</u>	<u>4,482</u>
	<u>\$ 134,935</u>	<u>\$ 122,522</u>	<u>\$ 119,594</u>	<u>\$ 119,267</u>	<u>\$ 102,423</u>	<u>\$ 99,512</u>	<u>\$ 102,866</u>	<u>\$ 96,971</u>	<u>\$ 100,838</u>	<u>\$ 98,694</u>

*Includes the Public Building Commission as a blended component unit.

ST. CLAIR COUNTY, ILLINOIS
Revenues and Expenditures by Function
All Primary Governmental Funds*
Budgetary Basis
(unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Property taxes	\$ 39,760,006	\$ 40,000,577	\$ 38,795,901	\$ 37,802,882	\$ 31,696,239	\$ 31,993,890	\$ 30,826,320	\$ 31,867,776	\$ 34,243,229	\$ 31,133,257
Sales tax	10,671,063	10,361,643	10,143,688	9,589,247	9,528,813	9,069,932	8,974,657	8,874,363	8,810,715	8,767,006
State income tax	5,941,147	5,819,235	5,235,722	5,633,293	5,365,741	5,824,243	5,233,174	5,683,703	5,006,997	4,731,444
Personal property replacement tax	2,636,825	2,950,316	2,373,078	2,610,321	2,471,792	2,789,557	2,616,008	2,541,093	2,292,186	2,287,994
Hotel/motel tax	-	-	-	-	-	949	18,612	8,486	13,384	13,830
Pari-mutuel tax	19,084	43,040	44,575	42,074	47,321	50,952	47,488	51,365	40,756	93,016
Video gaming tax	182,441	217,843	182,971	163,883	146,968	132,454	85,631	55,727	749	-
Motor fuel tax	8,004,658	5,218,390	5,046,616	4,558,743	4,733,886	4,568,263	5,959,475	5,059,252	4,878,453	4,866,442
Revenue from federal/state agencies	18,768,235	14,220,089	12,355,928	11,229,299	8,408,021	9,705,728	12,558,093	10,044,688	10,170,846	9,559,657
Revenue from local agencies	2,883,448	3,759,382	6,804,023	4,177,061	6,224,056	3,952,927	3,874,468	3,510,926	3,249,849	3,387,840
Licenses, permits, fines, fees, and services	27,497,318	27,634,405	24,792,532	23,069,660	21,691,721	22,784,395	22,076,907	22,500,280	23,899,332	20,764,141
Earnings on investment:	1,025,671	2,592,359	1,164,932	1,150,783	969,345	871,297	792,534	776,477	822,976	813,161
Miscellaneous revenues	79,477	124,364	362,234	42,842	38,738	572,876	63,800	40,227	53,511	186,061
	<u>\$ 117,469,373</u>	<u>\$ 112,941,643</u>	<u>\$ 107,302,200</u>	<u>\$ 100,070,088</u>	<u>\$ 91,322,641</u>	<u>\$ 92,317,463</u>	<u>\$ 93,127,167</u>	<u>\$ 91,014,364</u>	<u>\$ 93,482,983</u>	<u>\$ 86,603,849</u>
Expenditures										
General government	\$ 44,943,860	\$ 41,948,449	\$ 45,570,067	\$ 41,300,306	\$ 42,361,520	\$ 39,283,434	\$ 44,507,875	\$ 45,235,986	\$ 43,939,118	\$ 39,193,909
Public safety	26,564,345	26,479,074	26,903,645	22,633,468	20,410,658	24,617,570	24,978,859	22,741,234	21,941,580	21,501,870
Judicial	11,128,895	9,306,714	7,931,756	7,713,001	7,534,873	7,814,910	7,655,617	7,737,208	7,368,321	7,027,583
Public health	9,625,248	9,390,031	8,894,765	10,162,488	10,674,532	9,041,813	9,483,063	10,914,700	10,655,986	11,211,313
Transportation	10,015,021	8,225,949	8,689,559	18,051,316	11,427,007	11,322,537	11,957,253	9,716,069	11,938,356	13,262,343
Debt service	6,138,384	6,239,914	6,241,698	6,239,881	6,243,834	6,724,850	7,773,641	4,902,059	4,738,950	1,863,125
	<u>\$ 108,415,753</u>	<u>\$ 101,590,131</u>	<u>\$ 104,231,490</u>	<u>\$ 106,100,460</u>	<u>\$ 98,652,424</u>	<u>\$ 98,805,114</u>	<u>\$ 106,356,308</u>	<u>\$ 101,247,256</u>	<u>\$ 100,582,311</u>	<u>\$ 94,060,143</u>

*Governmental funds include the General, Special Revenue, and Debt Service fund types.

ST. CLAIR COUNTY, ILLINOIS
Net Position by Component
(Government-Wide Basis)
(unaudited)

	2020*	2019*	2018*	2017*	2016*	2015*	2014	2013	2012	2011
Governmental activities										
Net investment in capital assets										
Restricted	\$ 127,464,844	\$ 126,449,407	\$ 128,587,961	\$ 128,017,195	\$ 121,647,109	\$ 130,726,015	\$ 126,390,280	\$ 126,366,693	\$ 125,575,053	\$ 114,976,772
Unrestricted	153,055,690	133,516,247	119,706,431	104,511,651	109,923,310	91,377,893	105,592,443	103,540,099	85,291,841	90,708,155
	<u>(836,675)</u>	<u>(8,964,668)</u>	<u>(8,826,120)</u>	<u>(1,215,662)</u>	<u>(4,275,870)</u>	<u>(7,419,474)</u>	<u>15,509,786</u>	<u>29,003,724</u>	<u>60,396,986</u>	<u>68,976,893</u>
Total governmental activities net position	<u>\$ 279,683,859</u>	<u>\$ 251,000,986</u>	<u>\$ 239,468,272</u>	<u>\$ 231,313,184</u>	<u>\$ 227,294,549</u>	<u>\$ 214,684,434</u>	<u>\$ 247,492,509</u>	<u>\$ 258,910,516</u>	<u>\$ 271,263,880</u>	<u>\$ 274,661,820</u>
Business-type activities										
Net investment in capital assets										
Restricted	\$ 76,956,682	\$ 78,309,363	\$ 82,326,156	\$ 86,181,075	\$ 89,754,539	\$ 87,929,218	\$ 87,480,770	\$ 95,861,298	\$ 110,057,335	\$ 102,161,775
Unrestricted	1,403,995	984,154	527,265	1,446,241	1,060,992	454,760	412,052	328,125	292,156	-
	<u>(11,110,072)</u>	<u>(12,595,820)</u>	<u>(13,328,868)</u>	<u>(14,207,196)</u>	<u>(15,880,139)</u>	<u>(21,500,278)</u>	<u>(14,383,748)</u>	<u>(18,663,380)</u>	<u>(27,653,535)</u>	<u>(14,978,687)</u>
Total business-type activities net position	<u>\$ 67,250,605</u>	<u>\$ 66,697,697</u>	<u>\$ 69,524,553</u>	<u>\$ 73,420,120</u>	<u>\$ 74,935,392</u>	<u>\$ 66,883,700</u>	<u>\$ 73,509,074</u>	<u>\$ 77,526,043</u>	<u>\$ 82,695,956</u>	<u>\$ 87,183,088</u>
Primary government										
Net investment in capital assets										
Restricted	\$ 204,421,526	\$ 204,758,770	\$ 210,914,117	\$ 214,198,270	\$ 211,401,648	\$ 218,655,233	\$ 213,871,050	\$ 222,227,991	\$ 235,632,388	\$ 217,138,547
Unrestricted	154,459,685	134,500,401	120,233,696	105,957,892	110,984,302	91,832,653	106,004,495	103,868,224	85,583,997	90,708,155
	<u>(11,946,747)</u>	<u>(21,560,488)</u>	<u>(22,154,988)</u>	<u>(15,422,858)</u>	<u>(20,156,009)</u>	<u>(28,919,752)</u>	<u>1,126,038</u>	<u>10,340,344</u>	<u>32,743,451</u>	<u>53,998,206</u>
Total primary government net position	<u>\$ 346,934,464</u>	<u>\$ 317,698,683</u>	<u>\$ 308,992,825</u>	<u>\$ 304,733,304</u>	<u>\$ 302,229,941</u>	<u>\$ 281,568,134</u>	<u>\$ 321,001,583</u>	<u>\$ 336,436,559</u>	<u>\$ 353,959,836</u>	<u>\$ 361,844,908</u>

*Includes the Public Building Commission as a blended component unit.

2017 Implementation of GASB 74 - Accounting and Financial Reporting for Other Post-Employment Benefits (OPEB)

2015 Implementation of GASB 68 - Accounting and Financial Reporting for Pensions

2012 Restated for retroactive application of GASB 65 - Items Previously Reported as Assets and Liabilities

ST. CLAIR COUNTY, ILLINOIS
Assessed, Equalized, and Estimated Value of Taxable Property
(in thousands)
(unaudited)

Fiscal year extended & collected Tax year	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014	2014 2013	2013 2012	2012 2011	2011 2010
Real property										
Estimated actual value	\$ 14,395,938	\$ 13,892,304	\$ 13,455,324	\$ 13,190,769	\$ 12,836,067	\$ 12,665,874	\$ 12,791,598	\$ 12,998,586	\$ 13,396,659	\$ 13,775,583
Locally assessed values	\$ 4,798,646	\$ 4,630,768	\$ 4,485,108	\$ 4,396,923	\$ 4,278,689	\$ 4,221,958	\$ 4,263,866	\$ 4,332,862	\$ 4,465,553	\$ 4,591,861
Equalized assessed values without TIFs	\$ 4,495,569	\$ 4,230,718	\$ 4,100,051	\$ 4,012,754	\$ 3,924,750	\$ 3,855,489	\$ 3,885,959	\$ 3,955,123	\$ 4,062,664	\$ 4,148,996
Less:										
"1790" homestead exemption	(324,152)	(326,291)	(335,120)	(337,036)	(343,279)	(356,980)	(361,940)	(367,706)	(374,647)	(375,753)
Senior citizen	(93,574)	(92,820)	(92,295)	(89,574)	(88,785)	(91,450)	(91,042)	(72,717)	(71,857)	(69,346)
P.A. 83-533	-	-	-	-	-	-	-	-	-	(164)
Senior citizen freeze	(37,361)	(35,142)	(31,273)	(31,721)	(31,842)	(35,157)	(39,836)	(46,849)	(57,443)	(68,596)
Veteran's exemptions/freeze	(208,994)	(178,220)	(144,000)	(117,789)	(98,059)	(9,033)	(1,118)	(1,077)	(933)	(3,393)
Other exemptions	(817)	(832)	(850)	(830)	(915)	(1,000)	(1,011)	(1,012)	(1,039)	(3,208)
Disabled persons	(4,562)	(4,716)	(4,615)	(4,280)	(4,250)	(4,026)	-	-	-	-
Home improvement exemption	-	-	-	-	-	-	-	(32)	(218)	(372)
Billing value before railroad	3,826,109	3,592,697	3,491,898	3,431,524	3,357,620	3,357,843	3,391,012	3,465,730	3,556,527	3,628,164
State assessed railroad EAV	67,659	60,846	56,392	56,574	56,850	51,368	48,106	42,943	39,648	36,697
Total equalized real property used for taxes	\$ 3,893,768	\$ 3,653,543	\$ 3,548,290	\$ 3,488,098	\$ 3,414,470	\$ 3,409,211	\$ 3,439,118	\$ 3,508,673	\$ 3,596,175	\$ 3,664,861
TIF/Enterprise zone values	\$ 463,402	\$ 419,889	\$ 399,840	\$ 392,315	\$ 373,640	\$ 373,133	\$ 377,907	\$ 377,738	\$ 402,888	\$ 442,866
Ratio of equalized assessed value to locally assessed value- non-agricultural	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

ST. CLAIR COUNTY, ILLINOIS
Property Tax Extensions and Collections
(unaudited)

Fiscal year extended & collected Tax year	2020/2021 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014	2014 2013	2013 2012	2012 2011	2011 2010
Original extension	\$ 41,412,331	\$ 40,204,118	\$ 39,031,186	\$ 37,898,189	\$ 32,045,321	\$ 32,005,671	\$ 31,227,713	\$ 32,010,176	\$ 32,840,273	\$ 33,562,790
Billing adjustments	(329,186)	(169,184)	(248,630)	(200,741)	(242,269)	(133,121)	(111,789)	(201,236)	(219,150)	(191,947)
Final Extension	41,083,145	40,034,934	38,782,556	37,697,448	31,803,052	31,872,550	31,115,924	31,808,940	32,621,123	33,370,843
Collections	40,947,225	39,869,033	38,623,984	37,517,378	31,608,599	31,690,596	30,668,002	31,680,845	32,308,804	33,027,629
Taken by County Trustee/forfeited	\$ 135,920	\$ 165,901	\$ 158,572	\$ 180,070	\$ 194,453	\$ 181,954	\$ 447,922	\$ 128,095	\$ 312,319	\$ 343,214
Percent collected	99.67%	99.59%	99.59%	99.52%	99.39%	99.43%	98.56%	99.60%	99.04%	98.97%
Back taxes collected*	\$ 102,470	\$ 53,433	\$ 57,367	\$ 90,143	\$ (12,927)	\$ 144,914	\$ (26,717)	\$ (24,002)	\$ (1,047)	\$ 48,701

*Back taxes collected by the Trustee on behalf of the County are not recorded by tax year and accordingly cannot be reported by tax year. In addition, these are net of prior year refunds. Back tax refunds in excess of those collected are refunded from current year taxes.

NOTE: Due to the Pandemic, collection of some of the 2019 taxes were not collected until 2021.

SINGLE AUDIT SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Mr. Mark Kern, Chairman
St. Clair County Board
Belleville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Clair County, Illinois, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of St. Clair County's primary government, and have issued our report thereon dated August 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Clair County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Clair County's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Clair County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Clair County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance

Mr. Mark Kern, Chairman
St. Clair County Board
Page 2

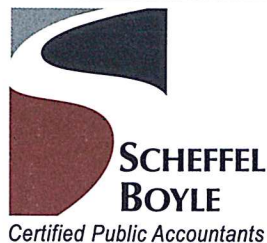
with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Scheffel Boyle".

Scheffel Boyle
Belleville, Illinois
August 27, 2021



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
UNIFORM GUIDANCE**

Mr. Mark Kern, Chairman
St. Clair County Board
Belleville, Illinois

Report on Compliance for Each Major Federal Program

We have audited St. Clair County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of St. Clair County, Illinois' major federal programs for the year ended December 31, 2020. St. Clair County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

St. Clair County, Illinois' basic financial statements include the operations of the St. Clair County Intergovernmental Grants Department, which expended federal awards are not included in St. Clair County, Illinois' schedule of expenditures of federal awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of St. Clair County Intergovernmental Grants Department, considered a component unit, because they engaged other auditors to perform an audit in accordance with the Uniform Guidance and/or an audit of their general-purpose financial statements.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of St. Clair County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about St. Clair County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of St. Clair County's compliance.

Opinion on Each Major Federal Program

In our opinion, St. Clair County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

St. Clair County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. St. Clair County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of St. Clair County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered St. Clair County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Clair County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Scheffel Boyle
Belleville, Illinois
August 27, 2021

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2020

CFDA #	CSFA	Program Name	Grant Number	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/19	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/20
U.S. Department of Agriculture											
<i>Child Nutrition Cluster</i>											
10.553		School Breakfast Program	2020-4220-00	IL State Board of Education	10/1/19-9/30/20	-	-	\$ (530)	\$ 10,437	\$ 9,907	\$ -
10.553		School Breakfast Program	2021-4220-00	IL State Board of Education	10/1/20-9/30/21	-	-	-	2,050	3,098	(1,048)
		Subtotal 10.553						(530)	12,487	13,005	(1,048)
10.555		Commodity Credit (Non-Cash)	50082002P00A7-2019	IL State Board of Education	7/1/19-6/30/20	-	-	-	1,450	1,450	-
10.555		Commodity Credit (Non-Cash)	50082002P00A7-2020	IL State Board of Education	7/1/20-6/30/21	-	-	-	1,169	1,169	-
10.555		National School Lunch Program	2020-4210-00	IL State Board of Education	10/1/19-9/30/20	-	-	(791)	16,328	15,537	-
10.555		National School Lunch Program	2021-4210-00	IL State Board of Education	10/1/20-9/30/21	-	-	-	3,218	4,874	(1,656)
		Subtotal 10.555						(791)	22,165	23,030	(1,656)
Total Child Nutrition Cluster											
								(1,321)	34,652	36,035	(2,704)
10.557	n/a	Women, Infants, and Children	Non-Cash	IL Dept of Human Services	1/1/20-6/30/20	395,860	-	-	395,860	395,860	-
10.557	n/a	Women, Infants, and Children	Non-Cash	IL Dept of Human Services	7/1/20-12/31/20	396,788	-	-	396,788	396,788	-
10.557	444-80-0668	Women, Infants, and Children	FCSYQ01097	IL Dept of Human Services	7/1/19-6/30/20	340,715	-	(46,783)	179,276	132,493	-
10.557	444-80-0668	Women, Infants, and Children	FCSZQ01097	IL Dept of Human Services	7/1/20-6/30/21	351,624	-	-	125,214	172,075	(46,861)
10.557	444-80-0670	Breastfeeding Peer Counseling	FCSYQ01217	IL Dept of Human Services	7/1/19-6/30/20	34,000	-	(5,699)	24,135	18,436	-
10.557	440-80-0670	Breastfeeding Peer Counseling	FCSZQ01217	IL Dept of Human Services	7/1/20-6/30/21	45,500	-	-	9,655	12,585	(2,930)
		Subtotal for 10.557						(52,482)	1,130,928	1,128,237	(49,791)
10.572	444-80-0671	Farmers Market	FCSZQ01285	IL Dept of Human Services	7/1/19-6/30/20	1,000	-	-	1,000	1,000	-
		Subtotal for 10.572						-	1,000	1,000	-
10.778	444-80-0668	Women, Infants, and Children	FCSYQ01097	IL Dept of Human Services	7/1/19-6/30/20	1,770	-	-	1,770	1,770	-
		Subtotal for 10.578						-	1,770	1,770	-
		Total for U.S. Department of Agriculture						(53,803)	1,168,350	1,167,042	(52,495)
U.S. Department of Commerce											
11.300		The River Bridge District Project	06-01-06007	U.S. Department of Commerce	9/30/15-3/29/20	3,537,052	-	(414,902)	414,902	-	-
		Total of U.S. Department of Commerce						(414,902)	414,902	-	-

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2020

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/19	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/20
Department of Housing and Urban Development											
14.218	not applic	IGD FY20	COVID-19 SCCIGD Comm. Dev. Block Grant	St. Clair Cty. Intgov. Grants Dept	8/3/20-12/31/20	60,000	-	\$ -	\$ 35,068	\$ 35,068	\$ -
		Subtotal 14.218						-	35,068	35,068	-
14.267	not applic	IL0087L5T081710	Next Step Up	St. Clair Cty Inter. Gov. Grants	7/1/19-6/30/20	9,476	-	\$ (261)	\$ 2,631	\$ 2,370	\$ -
14.267	not applic	IL0087L5T081912	Next Step Up	St. Clair Cty Inter. Gov. Grants	7/1/20-6/30/21	9,476	-	-	676	931	(255)
		Subtotal 14.267						(261)	3,307	3,301	(255)
			Total of Department of Housing and Urban Development					(261)	38,375	38,369	(255)
U.S. Department of Justice											
16.034		2020-VD-BX-0959	CARES Coronavirus Emergency Supp Program	USDOJ OJP Office of Juvenile Justice & Delinquency Prev.	1/20/20-1/31/22	58,008	-	\$ -	\$ 4,250	\$ 12,082	\$ (7,832)
		Subtotal 16.034						-	4,250	12,082	(7,832)
16.540	444-80-1270	FCSYR04081	St. Clair Juvenile Justice Council Title II	IL Dept of Human Services	7/1/19-6/30/20	72,000	-	(14,292)	50,739	36,447	-
16.540	444-80-1270	FCSZR04081	St. Clair Juvenile Justice Council Title II	IL Dept of Human Services	7/1/20-6/30/21	72,000	-	-	21,132	36,225	(15,093)
		Subtotal 16.540						(14,292)	71,871	72,672	(15,093)
16.575	546-00-1745	218449	Prosecutor Based Victim Assistance	IL Criminal Just Inform Authority	7/1/19-12/31/20	91,115	-	(13,739)	51,008	52,607	(15,338)
		Subtotal 16.575						(13,739)	51,008	52,607	(15,338)
16.588	546-00-1401	615092	D/V Multidisciplinary Team- Probation	IL Criminal Just Inform Authority	1/1/19-12/31/19	53,191	-	(14,675)	14,675	-	-
16.588	546-00-1401	615292	D/V Multidisciplinary Team- Probation	IL Criminal Just Inform Authority	1/1/20-12/31/20	53,191	-	-	49,300	50,518	(1,218)
16.588	546-00-1629	617091	D/V Multidisciplinary Team- State's Attorney	IL Criminal Just Inform Authority	1/1/19-12/31/19	197,490	-	(50,423)	50,423	-	-
16.588	546-00-1744	618091	D/V Multidisciplinary Team- State's Attorney	IL Criminal Just Inform Authority	1/1/20-12/31/20	197,490	-	-	122,476	177,688	(55,212)
16.588	546-00-1486	616090	D/V Multidisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/19-12/31/19	170,804	-	(46,611)	46,611	-	-
16.588	546-00-1629	617090	D/V Multidisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/20-12/31/20	170,804	-	-	56,723	167,756	(111,033)
		Subtotal 16.588						(111,709)	340,208	395,962	(167,463)
16.734		2019-FU-CX-K032	Special Data Collection & Statistical Studies	U.S. DOJ Bureau of Justice Assistance	10/01/19-09/30/21	3,200	-	-	-	3,200	(3,200)
		Subtotal 16.734						-	-	3,200	(3,200)
16.738		2017-DJ-BX-0536	Edward Byrne Memorial Justice Asst	U.S. DOJ Bureau of Justice Assistance	10/01/16-9/30/20	103,156	-	(29,299)	95,948	65,188	1,461
16.738		2018-DJ-BX-0702	Edward Byrne Memorial Justice Asst	U.S. DOJ Bureau of Justice Assistance	10/01/17-9/30/21	87,009	-	-	3,709	60,316	(56,607)
16.738		2019-DJ-BX-0679	Edward Byrne Memorial Justice Asst	U.S. DOJ Bureau of Justice Assistance	10/01/18-9/30/22	76,872	-	-	6,426	52,243	(45,817)
		Subtotal 16.738						(29,299)	106,083	177,747	(100,963)
16.607		FY2018 BPV	Bulletproof Vest Partnership	USDOJ Bureau of Justice Assistance	4/1/18-8/31/20	7,674	-	(1,179)	3,099	1,922	(2)
16.607		FY2020 BPV	Bulletproof Vest Partnership	USDOJ Bureau of Justice Assistance	4/1/20-8/31/22	1,192	-	-	-	834	(834)
		Subtotal 16.607						(1,179)	3,099	2,756	(836)
16.922		FY2020-IL0820000	Equitable Sharing Funds-Sheriff	Department of Justice	1/1/20-12/31/20	-	-	37,299	187,078	64,842	159,535
16.922		FY2020-IL082013A	Equitable Sharing Funds-States Attorney	Department of Justice	1/1/20-12/31/20	-	-	-	220,563	-	220,563
		Subtotal 16.922						37,299	407,641	64,842	380,098
			Total U.S. Department of Justice					(132,919)	984,160	781,868	69,373

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2020

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/19	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/20
U.S. Department of Transportation											
20.106	494-60-0327	3-17-0146-033	Terminal Building Improvements	IL Dept of Transportation	FY2016	722,778	-	(148,818)	-	-	(148,818)
20.106	494-60-0327	3-17-0146-035	Terminal Expansion Phase I	IL Dept of Transportation	FY2019	2,218,384	-	(1,305,481)	461,946	194,668	(1,038,203)
20.106	494-60-0327	3-17-0146-034	Master Plan Update- Phase 1	IL Dept of Transportation	FY2017	989,620	-	(424,793)	181,678	743,132	(986,247)
20.106	494-60-0327	3-17-0146-036-2020	COVID-19 CARES Act	IL Dept of Transportation	FY2020	3,658,446	-	-	2,783,190	3,658,446	(875,256)
		Subtotal 20.106						(1,879,092)	3,426,814	4,596,246	(3,048,524)
Highway Safety Cluster											
20.600	494-10-0343	OP-20-0204	Highway Safety Project Agreement, Cond. & Cert. STEP	IL Dept of Transportation	10/1/19-9/30/20	212,952	-	(37,808)	132,276	94,468	-
20.600	494-10-0343	HS-21-0194, 04-02	State & Community Highway Safety/National Priority Safety Programs	IL Dept of Transportation	10/01/20-09/30/21	90,768	-	-	-	16,723	(16,723)
		Subtotal 20.600						(37,808)	132,276	111,191	(16,723)
Total Highway Safety Cluster											
								(37,808)	132,276	111,191	(16,723)
								\$ (1,916,900)	\$ 3,559,090	\$ 4,707,437	\$ (3,065,247)
U.S. Department of the Treasury											
Total U.S. Department of Transportation											
21.019	482-00-2426	05180183H	COVID-19 Contact Tracing	IL Dept of Public Health	6/1/20-5/31/21	2,452,896	-	-	1,226,448	1,469,847	(243,999)
21.019	420-00-2433	20-492076	COVID-19 Local Coronavirus Urgent Remediation Emergency	IL Dept of Comm & Econ Opportunity	3/1/20-12/30/20	356,057	-	-	-	149,849	(149,849)
21.019	420-00-2433	20-491083	COVID-19 Local Coronavirus Urgent Remediation Emergency	IL Dept of Comm & Econ Opportunity	3/1/20-12/30/20	2,255,385	-	-	2,255,385	2,255,385	-
		Subtotal 21.019						-	3,481,833	3,875,081	(393,248)
								\$ -	\$ 3,481,833	\$ 3,875,081	\$ (393,248)
U.S. Environmental Protection Agency											
66.605	482-00-1034	05080084H	Potable Water Supply	IL Dept of Public Health	7/1/19-6/30/21	2,400	-	(650)	1,500	1,150	(300)
		Subtotal 66.605						(650)	1,500	1,150	(300)
								\$ (650)	\$ 1,500	\$ 1,150	\$ (300)
U.S. Election Assistance Commission											
90.404		FY 2019	Election Cyber Security	IL State Board of Elections	2019	80,245	-	(33,758)	33,758	2,274	(2,274)
90.404		FY 2021	Election Cyber Security	IL State Board of Elections	7/1/20-6/30/21	36,693	-	-	-	4,097	(4,097)
90.404		FY2020	COVID-19 CARES Act Grant	IL State Board of Elections	5/01/20-12/31/20	329,033	-	-	203,241	323,576	(120,335)
								(33,758)	236,999	329,947	(126,706)
								\$ (33,758)	\$ 236,999	\$ 329,947	\$ (126,706)
Total U.S. Election Assistance Commission											

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2020

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/19	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/20
U.S. Department of Health and Human Services											
93.069	482-00-0263	07180081H	Public Health Emergency Preparedness	IL Dept of Public Health	7/1/19-6/30/20	120,042	-	(15,785)	81,896	66,111	-
93.069	482-00-0263	07180081I	Public Health Emergency Preparedness	IL Dept of Public Health	7/1/20-6/30/21	119,949	-	-	-	21,462	(21,462)
93.069	482-00-0265	17580021I	Cities Readiness Initiative	IL Dept of Public Health	7/1/20-6/30/21	49,823	-	-	-	11,762	(11,762)
		Subtotal 93.069						(15,785)	81,896	99,335	(33,224)
93.074	482-00-0265	07580020H	Cities Readiness Initiative	IL Dept of Public Health	7/1/19-6/30/20	49,608	-	\$ (10,324)	\$ 38,566	\$ 28,242	\$ -
93.074		1001472-005	Hospital Preparedness	Protestant Memorial Medical Center	7/1/19-6/30/20	16,750	-	-	1,655	1,655	-
93.074		1001472-005	Hospital Preparedness	Protestant Memorial Medical Center	7/1/20-6/30/21	25,437	-	-	-	-	-
		Subtotal 93.074						(10,324)	40,221	29,897	-
93.268	482-00-1025	05080084H	Perinatal Hep B Prevention	IL Dept of Public Health	7/1/19-6/30/21	6,000	-	-	111	111	-
93.268	482-00-0277	05080084H	Vaccines for Children Compliance	IL Dept of Public Health	7/1/19-6/30/21	16,000	-	(2,008)	4,579	3,962	(1,391)
93.268	not applic	noncash-vaccine	Vaccines for Children	IL Dept of Public Health	1/1/20-12/31/20	138,254	-	-	138,254	138,254	-
		Subtotal 93.268						(2,008)	142,944	142,327	(1,391)
93.323	482-00-2426	05160183H	COVID-19 Contact Tracing	IL Dept of Public Health	6/1/20-5/31/21	2,452,886	-	-	-	37,031	(37,031)
		Subtotal 93.323						-	-	37,031	(37,031)
93.354	482-00-2406	07680083H	COVID-19 Crisis Grant	IL Dept of Public Health	3/16/20-3/15/21	108,951	-	-	108,951	108,951	-
		Subtotal 93.354						-	108,951	108,951	-
93.563	478-00-0245	2017-55-013-K2	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/17-6/30/18	440,477	-	(1,417)	-	-	(1,417)
93.563	478-00-0245	2020-55-013-K	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/19-6/30/20	440,477	-	(84,250)	298,636	214,386	-
93.563	478-00-0245	2021-55-013-JGA	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/20-6/30/21	484,252	-	-	59,485	224,177	(164,712)
93.563	478-00-0245	2018-55-007-KQ2	Title IV-D Circuit Clerk	IL Dept of Health & Family Svcs	7/1/19-6/30/20	38,326	-	(6,154)	6,154	-	-
		Subtotal 93.563						(91,821)	364,255	438,563	(166,129)
93.597	478-00-0246	2018-55-024-KE	Child Support Enforcement Program	IL Dept of Health & Family Svcs	7/1/19-6/30/20	39,375	-	(6,034)	6,034	-	-
		Subtotal 93.597						(6,034)	6,034	-	-
93.667	444-80-0226	FCSYU03047	Better Birth Outcomes	IL Dept of Human Serv	7/1/19-6/30/20	136,400	-	(45,629)	79,487	33,858	-
93.667	444-80-0226	FCSZU03047	Better Birth Outcomes	IL Dept of Human Serv	7/1/20-6/30/21	99,200	-	-	29,289	74,037	(44,748)
93.667	444-80-1675	FCSYU05090	Healthworks	IL Dept of Human Serv	7/1/19-6/30/20	40,320	-	-	24,059	24,059	-
93.667	444-80-1675	FCSZU05090	Healthworks	IL Dept of Human Serv	7/1/20-6/30/21	69,984	-	-	15,500	37,484	(21,984)
		Subtotal 93.667						(45,629)	148,335	169,438	(66,732)

ST CLAIR COUNTY, ILLINOIS

Department of Homeland Security

ST. CLAIR COUNTY, ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of St. Clair County, Illinois under programs of the federal government for the year ended December 31, 2020 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of St. Clair County, Illinois, it is not intended to and does not present the financial position, changes in net assets, or cash flows of St. Clair County, Illinois.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

St. Clair County, Illinois has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, St. Clair County, Illinois provided federal awards to subrecipients as follows:

PROGRAM TITLE	FEDERAL CDFA NUMBER	FEDERAL AMOUNTS PAID TO SUBRECIPIENTS
Ryan White Part A Case Management	93.914	
Eastside Health District		147,244
Ryan White Part B Case Management	93.917	
Coordinated Youth & Human Services		318,501
Eastside Health District		17,250
Southern Illinois Healthcare		150,415
Washington University		103,171

NOTE 4. NONCASH ASSISTANCE

St. Clair County received \$134,658 in noncash assistance to respond to the Coronavirus COVID-19 pandemic.

NOTE 5. LOANS AND INSURANCE

There were no federal awards received or disbursed by St. Clair County for the purpose of loans or insurance.

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I - SUMMARY OF AUDIT RESULTS

FINANCIAL STATEMENTS

1. We have audited the financial statements of St. Clair County, Illinois, as of and for the year ended December 31, 2020, and issued an unmodified opinion on the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. St. Clair County's policy is to prepare its financial statements in accordance with accounting principles generally accepted in the United States of America.
2. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the primary government financial statements that are required to be reported in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of St. Clair County, Illinois were disclosed during the audit.

FEDERAL AWARDS

1. No significant deficiencies or material weaknesses in internal control over major federal programs were disclosed by the audit.
2. The auditors' report on compliance for the major federal award programs for St. Clair County, Illinois expresses an unmodified opinion on all major federal programs.
3. There was one audit finding disclosed that is required to be reported in accordance with 2CFR 200.516(a).
4. Programs tested as major programs:

Department of Transportation	20.106	Airport Improvement Program
Department of the Treasury	21.019	Coronavirus Relief Fund
Department of Health and Human Services	93.914	Ryan White Part A
5. Dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
6. St. Clair County, Illinois is considered a low-risk auditee.

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING NO. 2020-001

Federal Program Name and Year: Airport Improvement Program
Project No: 3-17-0146-035 & 3-17-0146-034
CFDA Numbers: 20.106
Federal Agency: U.S. Department of Transportation

Residency eligibility not documented

1. Criteria/specific requirement:

Reporting, Quarterly reports are required to be submitted within 30 days of the end of the quarter.

2. Condition:

We noted that the County did not submit timely reports for the quarter ended March 31, 2020 that were due April 30, 2020.

3. Effect:

Failure to submit reports within the required time period puts the grantee in noncompliance with laws, regulations, and provisions of contracts or grant agreements.

4. Questioned Costs:

None.

5. Context

The County filed the Terminal Expansion Phase 1 and the Master Class Update- Phase 1 quarterly reports late on May 12, 2020. They are required to be submitted within thirty days of the end of the quarter.

6. Cause:

The County received the reports they use to prepare the quarterly reports from IDOT late due to the COVID-19 pandemic.

7. Recommendation:

We recommend that St. Clair County communicate with the state about filing deadlines & notify the FAA about delays.



PATTY A. SPRAGUE

COUNTY AUDITOR
ST. CLAIR COUNTY
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auditor@co.st-clair.il.us
(618) 277-6600 EXT. 2261
FAX: (618) 825-2267



August 27, 2021

Scheffel Boyle
222 East Main Street
Belleville, IL 62220

RE: Response for 2020 Audit Finding No. 2020-001

8. Management response:

- The County is working to get direct funding from the FFA to reduce reliance on other agencies for required information.

Sincerely,

A handwritten signature in cursive script that reads "Jackie Krummrich".

Jackie Krummrich
Chief Deputy Auditor

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Corrective Action Plan

Finding No. 2020-001

Condition:

St. Clair County did not submit timely quarterly reports for the quarter ended March 31, 2020.

Plan:

The County is working to get direct funding from the FFA to reduce reliance on other agencies for required information.

Anticipated Date of Completion:

Immediately.

Name of Contact Person:

Jackie Krummrich, Chief Deputy Auditor

**ST. CLAIR COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FINDING NUMBER	CONDITION	CURRENT STATUS
2019-001	Subrecipient risk assessment not performed.	Corrective action was taken

PASSENGER FACILITY CHARGES SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR PASSENGER FACILITY CHARGE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY FEDERAL AVIATION ADMINISTRATION

Mr. Mark Kern, Chairman
St. Clair County Board
Belleville, Illinois

Report on Compliance

We have audited the compliance of St. Clair County, Illinois (County) with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on its passenger facility charge program for the year ended December 31, 2020.

Our audit, described below, did not include the operations of St. Clair County Intergovernmental Grants Department and the Flood Prevention District, considered component units, because they engaged other auditors to perform an audit in accordance with the Uniform Guidance and/or an audit of their general-purpose financial statements.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to its passenger facility charge program.

Auditor's Responsibility

Our responsibility is to express an opinion on the County's compliance based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on passenger facility charge program

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

The management of St. Clair County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations applicable to the passenger facility charge program. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on the passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a passenger facility program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a passenger facility program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a passenger facility program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Passenger Facility Audit Guide for Public Agencies*. Accordingly, this report is not suitable for any other purpose.



Scheffel Boyle
Belleville, Illinois
August 27, 2021

ST. CLAIR COUNTY, ILLINOIS

**Schedule of Passenger Facility Charges
For the year ended December 31, 2020**

Approved Project Title: New Airport Construction
FAA LOI Grant #3-17-0146-04 thru 18
Approved project budget: \$7,000,000
Approved beginning October 1, 2005

	<u>Earned</u>	<u>Collected</u>	<u>Receivable (deferred)</u>
Funds available January 1, 2020		\$ 711,730	
Passenger facility charges revenue			
Balance January 1, 2020		\$ -	\$ (8,491)
1st quarter	\$ 84,968	112,303	
2nd quarter	59,230	47,506	
3rd quarter	94,873	101,739	
4th quarter	73,743	52,875	
	<u>\$ 312,814</u>	<u>314,423</u>	
Balance December 31, 2020			<u>\$ (10,100)</u>
Interest received			
1st quarter		2,333	
2nd quarter		1,870	
3rd quarter		1,636	
4th quarter		896	
Total received		<u>6,735</u>	
Expenditures on approved projects		<u>-</u>	
		1,032,888	
Market value adjustment		<u>691</u>	
Funds available December 31, 2020		<u>\$ 1,033,579</u>	

Notes to the Schedule of Passenger Facility Charges

General

The accompanying schedule presents all activity of the Airport's Passenger Facility Charge (PFC) program.

Basis of Presentation

The accompanying schedule is presented on the accrual basis of accounting which is described in the notes to the County's basic financial statements.

ST. CLAIR COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the year ended December 31, 2020

SECTION I - SUMMARY OF AUDIT RESULTS

1. We have audited the financial statements of St. Clair County, Illinois, as of and for the year ended December 31, 2020, and issued an unmodified opinion on the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. St. Clair County's policy is to prepare its financial statements in accordance with accounting principles generally accepted in the United States of America.
2. No reportable conditions relating to the audit of the primary government financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of non-compliance material to the financial statements of St. Clair County, Illinois were disclosed during the audit.
4. No reportable conditions relating to the audit of the passenger facility charge program are reported in the Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance.
5. There were no audit findings disclosed.

SECTION II - PASSENGER FACILITY CHARGE PROGRAM FINDINGS & QUESTIONED COSTS

1. There were no audit findings related to the Passenger Facility Charge Program.