

ST. CLAIR COUNTY, ILLINOIS
Annual Single Audit Report
For the year ended December 31, 2021

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

ST. CLAIR COUNTY, ILLINOIS
Annual Comprehensive Financial Report
For the year ended December 31, 2021

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INTRODUCTORY SECTION



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September 19, 2022

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, 2021, 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, 2021, 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, 2021 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, Regional 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 owns and operates MidAmerica St Louis Airport, an FAA certified air carrier airport located 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, the Auditor's Office 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 2021 for 2020 taxes were \$42 million. Collection deadlines were pushed back in 2020 to early 2021 for the collection of the 2019 taxes to help residents who were impacted by the pandemic. This delayed the annual tax sale collections and the final distribution of 2019 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 2021 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 \$4.6 million to the TIF districts. For all 2021 real estate taxes collected in 2022, amounts distributed to TIF districts accounted for 13.42% while those distributed to schools was 60.05% and 10.76% 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 \$2.6 million in 2020 and \$3.2 million in 2021. 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 for other taxing districts.

The County's unemployment rate for its entire labor force for December 2021 was 4.5% down from 9.0% at the end of 2020; the height of the pandemic. Due to its varied industries and its proximity to St. Louis, the metropolitan region's rate was 3.7%. The rate for the State of Illinois was 4.2%. As of May 2022, the unemployment rate for the County was 5.4%, the State of Illinois' rate was 4.5%, 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 HSHS 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 St. Louis Airport hosts scheduled air carrier and charter passenger services. Allegiant Airlines provides scheduled passenger service. The airline continues to expand its passenger services and currently offers 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. With this growth in passenger service, the FAA and the Illinois Department of Commerce and Economic Development is helping to finance the 42,000 square foot expansion of the terminal with completion slated by the end of 2022 or early 2023. Based on enplanements, MidAmerica St. Louis Airport is ranked 5th of the Illinois' 12 air carrier airports. Across the United States, the Airport is ranked 186th out of 520 commercial service airports.

Along with scheduled passenger service, the Airport supports unscheduled charter, general aviation, air cargo, and military operations. The Airport 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. 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 part 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 and brought a temporary F-15 flight training project to the Airport in 2021. Also, in 2021 Boeing entered into a predevelopment agreement to plan future projects at the Airport that has grown into the construction of a new Boeing Production Facility for the world's first operational, carrier-based, unmanned carrier-based refueling drone at MidAmerica St. Louis Airport. Boeing broke ground in January of 2022 on the facilities to build the US Navy's MQ-25 Stingray unmanned aerial refueler and ISR capabilities; slated for completion in January of 2024 with phased delivery. The total campus will be 34 acres leased from the Airport and will be comprised of 12 different buildings with a total of 301,000 square feet. The facility will feature state-of-the-art manufacturing processes and tools, including robotic automation and advanced assembly techniques, to improve product quality and employee ergonomics. Once fully operational the plant will employ 250 workers at an average annual salary of \$90,000 per year and up to 500 employees at full occupancy.

As part of this project, the County and the State committed \$50 million in an aircraft bridge and taxiway improvements to the Airport's infrastructure assets slated for completion by the end of 2023. Most of the funding is being provided by grants from the Illinois Department of Transportation and the Illinois Department of Commerce and Economic Development.

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 expected to be complete in 2026.

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. Southern Illinois University – Carbondale offers classes at Scott Air Force Base.

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 Dupo 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 several years at the base.

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 and anticipates the development of an airline base within the next two years. Boeing's new facility coupled with the Metro Link expansion to MidAmerica St. Louis Airport spurred plans for a new Advanced Manufacturing Training facility on the campus of Southwestern Illinois College. This fifteen-million-dollar facility will offer training opportunities in a variety of advanced manufacturing disciplines to support manufacturers throughout the region.

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 160,000 in 2021. Due to the pandemic enplanements plummeted in 2020 but 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. In conjunction with the FAA and the State, the Airport has completed the first 2 phases 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 rental car company that currently services the Airport has already increased their footprint at the Airport.

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. It is anticipated that this will also include insights and provide stimulus for increased road improvements and other commercial growth in the surrounding area.

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 decreased from \$1,537,000 in 2020 to \$1,512,000 in 2021. Airport insurance premium expenses also decreased from \$396,000 in 2020 to \$367,000 in 2021. Self-insured claims paid increased by nearly \$350,000 while estimated outstanding claims increased by nearly \$200,000. 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 2021 claims costs and premiums, net of stop loss reimbursements,

were \$14 million while costs in 2020 were \$10 million. Many medical procedures delayed during the pandemic were scheduled and performed in 2021. 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 vaccinations and testing and other medical services to county employees and their families. An official grand opening was held in May 2022 as COVID restrictions were being lifted. 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 2021, the rates have changed as follows: Regular employees, .96% to 8.86%; SLEP (law enforcement), 12.80% to 26.12%; and ECO (elected officials), 44.31% to 58.94%. The rates for 2022 are 6.71%, 21.28%, and 27.35%, respectively. The changes for 2023 are unclear.

Covid-19

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. 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 their allotted ARPA funds, although additional consideration is being taken to determine how to utilize these funds under the current federal guidance/restrictions available.

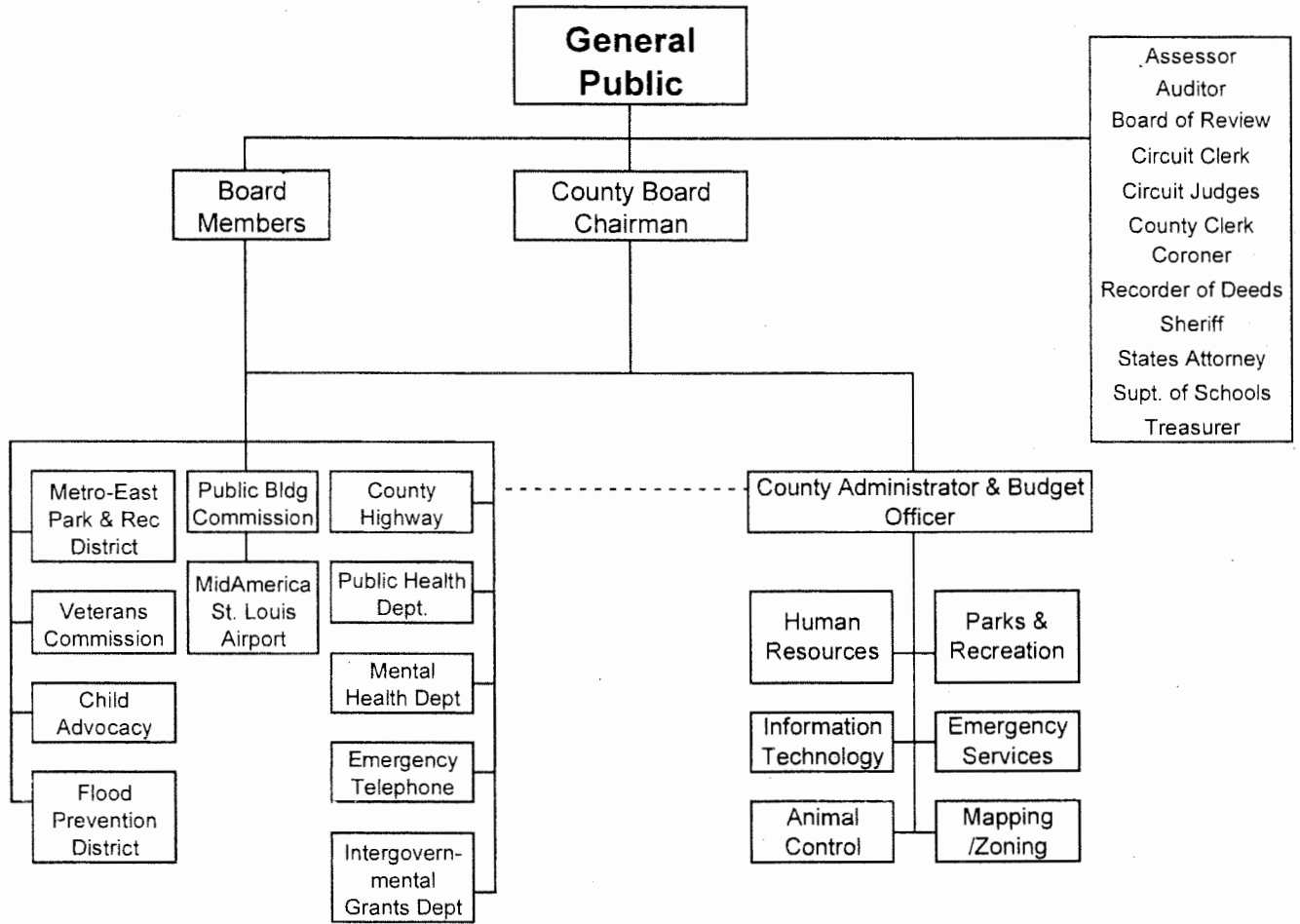
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the St. Clair County Auditor's office and the Administration. We would like to express our appreciation to those who assisted and contributed to the preparation of this report. 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, 2021

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	Andy Bittle
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	Curtis McCall, Jr.
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
Marie Zaiz, 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
Myla Blandford, Public Health Executive Director
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
Lawrence Brazil, Superintendant, Detention Home
Cheri Weaver, Animal Control
Bryan Buehlhorn, Parks
Jim Brede, Director of Buildings

FINANCIAL SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2021, 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.

In our opinion, based on our audit and the report of the 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 of the County, as of December 31, 2021, 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.

We did not audit the financial statements of St. Clair County Intergovernmental Grants Department, which represent 29.6 percent, 12.9 percent, and 73.4 percent, respectively, of the assets, net position, and revenues of the St. Clair County Intergovernmental Grants Department as of December 31, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Clair County, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about St. Clair County, Illinois's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 St. Clair County, Illinois's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. Clair County, Illinois's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the pension plan information, the other post employment benefit information, the budgetary comparison information and the Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information, is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Clair County's basic financial statements. The combining and individual fund financial statements and the accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2022, 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
September 19, 2022

ST. CLAIR COUNTY, ILLINOIS
Management's Discussion and Analysis
December 31, 2021

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, 2021. 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 2021 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 \$406,494,000 (net position). Of this amount, \$178,721,000 is restricted for specific purposes of governmental activities and \$589,000 for business-type activities. \$209,035,000 account for the total net capital assets less related debt.
- The County net position increased \$50 million for governmental activities in 2021 with increased revenues of \$22.5 million.
- The Airport's net position increase for 2021 was \$10,125,000. Passenger service surpassed pre-COVID levels, Boeing TFT project and special airport grant funding related to the pandemic contributed to the increase.

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-A13. Budgetary comparison for the non-major governmental funds can be found as part of the combining

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 \$406,494,000 at the close of 2021.

The governmental activities' total assets/deferred outflows account for nearly 77% of total assets/deferred outflows of the County; 70% of the liabilities/deferred inflows; and 81% of net position. Approximately 42% of total assets/deferred outflows are invested in capital assets of which nearly 46% are attributable to the Airport.

St. Clair County's Net Position

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets	\$295,445	\$242,714	\$ 6,389	\$ 175	\$301,834	\$242,889
Restricted assets	209	220	599	1,405	808	1,625
Other non-current assets	49,095	13,811	1,901	868	50,996	14,679
Capital assets	147,232	148,367	126,268	121,792	273,500	270,159
Total assets	491,981	405,112	135,157	124,240	627,138	529,352
Deferred outflows-pension/OPEB	11,470	21,923	49	347	11,519	22,270
Deferred outflows-other	1,900	2,104	16,397	17,637	18,297	19,741
Total assets/deferred outflows	505,351	429,139	151,603	142,224	656,954	571,363
Current liabilities	33,764	17,174	5,460	4,132	39,224	21,306
Net pension/OPEB liabilities	-	-	-	-	-	-
Other long-term liabilities	41,250	43,514	67,288	69,676	108,538	113,190
Total liabilities	75,014	60,688	72,748	73,808	147,762	134,496
Deferred inflows-pension/OPEB	55,138	44,723	1,479	1,165	56,617	45,888
Deferred inflows-other	46,081	44,683	-	-	46,081	44,683
Total liabilities/deferred inflows	176,233	150,094	74,227	74,973	250,460	225,067
Net position						
Net investment in capital assets	128,771	127,465	80,264	76,957	209,035	204,422
Restricted	178,721	153,186	589	1,404	179,310	154,590
Unrestricted	21,625	(1,606)	(3,477)	(11,110)	18,148	(12,716)
Total net position	<u>\$329,117</u>	<u>\$279,045</u>	<u>\$ 77,376</u>	<u>\$ 67,251</u>	<u>\$406,493</u>	<u>\$346,296</u>

Total current and restricted assets, comprised predominantly of cash and investments and receivables, increased by nearly \$58.1 million from 2020. Cash and investments rose nearly \$54.4 million as a result of increases in operating grants (which includes additional COVID pandemic grant funds). Receivables increased \$3.6 million; predominately from reimbursements and other grants. Taxes receivable increased more than \$294,000, although \$1.5 million of 2019 was uncollected until 2021. Property tax receivables of \$44 million in 2021 are included in current assets but will not be collected until mid-2022 to finance the 2022/2023 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 \$586,000 in restricted assets at the end of 2021 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 \$27.3 million while also increasing total liabilities/deferred inflows by \$10.7 million; net increase of \$16.6 million was adjusted through the changes in net position. Pension and OPEN changes are based on market performance.

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 2021 included the net additions of nearly \$7.8 million in capital assets (before depreciation). The County added nearly \$450,000 of highway projects; equipment of \$2.1 million; and land and building improvements of \$4.4 million. Nearly \$12.8 million remains in progress for road projects and another \$5.1 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 \$92 million or 62% 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, 2021, the County maintained approximately 241 miles of roads. Of this, 147 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 83% 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 (43%); \$110 million or 43.8% 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 \$57 million while other deferrals of \$46 million relate to property taxes to be collected in 2022. Other liabilities were more than \$44 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 \$406,494,000 (net position). Almost 44% of net position is restricted for specific use; \$178,721,000 are restricted for specific purposes of governmental activities and \$589,000 for business-type activities. The investment in net capital assets less related debt was \$209,035,000 at the end of 2021.

Net position of St. Clair County increased by \$60 million from 2020. Governmental activities experienced a positive change of \$55.1 million before transfers to Airport activities.

St. Clair County's Changes in Net Position
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	\$ 33,540	\$ 31,626	\$ 16,262	\$ 5,956	\$ 49,802	\$ 37,582
Operating grants & contributions	41,769	28,654	3,989	3,864	45,758	32,518
Capital grants & contributions	84	571	7,849	743	7,933	1,314
General revenues						
Property taxes	42,645	41,284	-	-	42,645	41,284
Other taxes	28,115	19,894	-	-	28,115	19,894
Investment earnings	(171)	1,463	39	12	(132)	1,475
Other	26	62	3	168	29	230
Total revenues	<u>146,008</u>	<u>123,554</u>	<u>28,142</u>	<u>10,743</u>	<u>174,150</u>	<u>134,297</u>
Expenses						
General government	19,565	20,454	-	-	19,565	20,454
Public safety	36,652	35,507	-	-	36,652	35,507
Judicial	9,022	10,143	-	-	9,022	10,143
Public health	12,229	9,960	-	-	12,229	9,960
Transportation	13,047	10,308	-	-	13,047	10,308
Unallocated Interest	389	963	3,241	3,607	3,630	4,570
Airport operations	-	-	19,807	14,758	19,807	14,758
Total expenses	<u>90,904</u>	<u>87,335</u>	<u>23,048</u>	<u>18,365</u>	<u>113,952</u>	<u>105,700</u>
Changes in net position before transfers	<u>55,104</u>	<u>36,219</u>	<u>5,093</u>	<u>(7,622)</u>	<u>60,198</u>	<u>28,597</u>
Transfers	<u>(5,032)</u>	<u>(8,175)</u>	<u>5,032</u>	<u>8,175</u>	<u>-</u>	<u>-</u>
Changes in net position	<u>50,072</u>	<u>28,044</u>	<u>10,125</u>	<u>553</u>	<u>60,198</u>	<u>28,597</u>
Net position-beginning	<u>279,045</u>	<u>251,001</u>	<u>67,251</u>	<u>66,698</u>	<u>346,296</u>	<u>317,699</u>
Net position-ending	<u>\$329,117</u>	<u>\$279,045</u>	<u>\$ 77,376</u>	<u>\$ 67,251</u>	<u>\$406,494</u>	<u>\$346,296</u>

Governmental Activities

Total governmental revenues increased \$22.5 million from 2020. Charges for services increased \$1.9 million. Increases from judicial fees as courts re-opened in 2021, recording fees and collector fees were offset by declines in revenue for completed road projects. Operating grants and contributions increased by \$13 million attributable in large part to American Rescue Plan funds and COVID vaccine donations. Capital grants dropped by \$487,000 and was related to funding for road construction projects. An increase in assessed valuation helped boost revenues from property taxes by \$1.4 million. Property taxes account for more than 29% of governmental revenues. Sales and income taxes increased by \$5.6 million while Personal Property Replacement Tax increased by \$2.4 million. Investment earnings dropped by \$1.6 million as investment rates remained unchanged, but investment market values fell in 2021. The county generally holds investments to maturity.

Overall governmental expenses increased by \$3.6 million. Decreases in election expenses were offset by public safety costs no longer covered by COVID grant funds. Decreases in court costs due to lag in court cases from pandemic shut down were offset by increased public health and transportation project costs. The changes in transportation costs tend to fluctuate with weather and scheduled projects. Tort insurance costs were down nearly \$134,000.

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 \$10,125,000 increase in net position for 2021.

Airport revenues increased nearly \$17.4 million. There was an upsurge in fuels sales of \$8.8 million (2.5 million gallons) due to special Boeing projects as well as the return of passenger air service after the end of certain pandemic restrictions. Another \$1.5 million in charges for services related to the increased airport operations, including parking revenue and rents. In addition, the Airport received capital grants for terminal and airfield improvements from federal and state agencies of \$7.1 million more than in 2020. The timing of eligible FAA grant 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. The Airport also received operating grants related to the pandemic of \$4 million; nearly the same amounts as the 2020 award.

Expenses, which included \$6 million of depreciation, increased by almost \$4.7 million. Increases in fuel sales translated into increases in fuel costs of \$6.6. Decreases in other operating expenses due to the completion of the Master Plan and certain other planning projects were offset by a slight increase in repair and maintenance costs. There was no refinancing costs in 2021 which accounted for \$720,000 of the reduction in operating costs. Depreciation increased slightly due to additions of new equipment and accounts for nearly 58% of total expenses.

Interest continues to be a major expense of the Airport. Interest expense was \$3.2 million in 2021 and \$3.6 million in 2020. Interest was charged for the current interest bonds and other debt. Amortization of premiums and deferred losses from refinancing included in interest expense was \$1.2 million in 2021.

The County continues to provide support to the Airport through operating transfers from other County funds. These costs included personnel benefit costs of \$501,000, insurance of \$453,000, and debt service of \$2,488,000. In addition the County made capital and operating grant matching payments of \$837,000 and advances for other capital projects of \$459,000. The Public Building Commission contributed \$24,000 toward operating and payroll/fringe costs and \$270,000 in capital expenditures. Total transfers decreased by \$3,143,000 from 2020.

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 2021, St. Clair County's governmental funds reported combined ending fund balances of approximately \$182 million, after a transfer of \$4.7 million to the Airport, inclusive of benefits, insurance, and debt service as discussed above under business-type activities. Most of this fund balance is restricted or 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 \$40 million, while the total fund balance was \$51 million. Certain prepaid expenses and inventory account for \$1 million of non-spendable fund balances while \$2 million is contractually restricted. The County has committed \$6.2 million to fund certain County capital projects in 2022; assigned \$470,000 for GIS, economic development, automation and other expenses, and \$1.3 million for working cash.

There was a \$15.9 million increase in the fund balance for the General Fund. Revenues increased by \$11.4 million and expenditures decreased by approximately \$3 million; net transfers to other funds were \$1.4 million less than 2020. Property taxes were higher by \$397,000 and state income, personal property replacement, and sales taxes contributed \$7.9 million more than in 2020. Revenues from federal and state agencies increased \$77,000. Revenues for licenses and fees rose by \$3 million in large part due to an increase of fees for public safety, the delayed tax sale from 2020 and court fees as court reopened after the pandemic shut down under the new fee structure that began in July 2019.

In 2021, public safety expenses did not qualify for CARES Act funding thus reflecting an increase in public safety expense along with the public safety payroll increases. General government expenses rose \$200,000 over 2020 as a result of increased tort costs.

The *Transportation Fund* had a fund balance of \$60 million at the end of 2021. This was an increase of nearly \$5.5 million from 2020. Revenues and expenditures fluctuate from year to year due to construction projects and participation by federal, state, and other local units. Revenues decreased nearly \$500,000 primarily due to earning on investment decreases. Motor Fuel Tax increased \$41,000 which includes the State's Rebuild Illinois program; federal, state, and local contributions for projects fell by \$175,000. Property tax revenue rose \$127,000 from 2020. Expenditures rose \$2.1 million. Transfers of \$2,094,000 were paid to the debt service fund during the year to fund principal and interest payments on the outstanding

The *Lease Payable* fund balance was higher by nearly \$516,000. Taxes are levied to meet the capital lease requirements that include operations and maintenance on certain County owned property. Property taxes collected increased \$546,000. Expenditures increased \$972,000 while transfers decreased \$1.5 million. The payments made on the behalf of the Airport of \$382,000 are included as transfers.

The *American Rescue Plan Fund* was created in 2021. This fund reports funds received from the federal American Rescue Plan. The first installment of \$25 million was received in 2021. A second similar installment has been received in 2022. These funds are restricted as to the use and timing on the use of these funds. Any unused funds will be returned to the federal

The *Debt Service Fund* decreased by nearly \$2.1 million. Revenues, consisting of investment earnings, dropped by \$153,000. Debt service payments were slightly lower from 2020 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 \$2.1 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 \$2,213,000 compared to income of \$5,355,000 in 2020. Medical insurance premiums charged decreased \$312,000. Insurance premiums and claims expense increased by \$3.6 million. Rents and other revenues increased by \$218,000. Other operating costs for occupancy activities related in large part to improvement projects decreased by more than \$461,000.

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 \$15 million as a result of unexpected revenue from federal pandemic relief programs. Property taxes were more than budgeted by \$927,000. General licenses, fines and fees and revenues from other agencies were higher by \$4,719,000; State income, personal property replacement, and sales and other taxes were higher than anticipated by \$9.6 million while federal and state revenues were higher by \$6,000.

As in prior years, the most significant variance in the General Fund is in general government expenditures. This difference of \$5.6 million relates predominantly in the Public Safety (\$2,638,000) and Tort (\$2,326,000) 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 2021 was \$273,500,000, 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	
	2021	2020	2021	2020	2021	2020
Land & improvements	\$ 20,287	\$ 19,814	\$ 42,437	\$ 42,447	\$ 62,724	\$ 62,261
Buildings & support facilities	28,834	30,270	23,986	25,287	52,820	55,557
Construction in progress	4,375	1,864	12,732	2,865	17,107	4,729
Machinery & equipment	9,832	9,197	4,304	4,107	14,136	13,304
Projects in progress	798	-	45	196	843	196
Infrastructure-highway	75,490	80,055	-	-	75,490	80,055
Infrastructure-airport	-	-	42,764	46,890	42,764	46,890
Infrastructure in progress	7,616	7,167	-	-	7,616	7,167
Total	\$147,232	\$148,367	\$126,268	\$121,792	\$273,500	\$270,159

In 2021, the County continued to upgrade buildings and equipment. Parking and other building improvements additions amounted to \$1.6 million. There was nearly \$5.2 million of improvements still in progress at the end of the year. Equipment placed in service was \$2.7 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 2021. County owned projects underway at the end of the year were \$7.6 million. Highway infrastructure accounts for more than 62% of the total governmental activity assets.

The County posted \$9.6 million of depreciation expense in 2021 for its governmental operations.

The Airport continued to make investments in equipment and facilities during 2021. The Airport expended \$7,060,000 on the terminal expansion project and security upgrades as part of the Airport Improvement Project (FAA/state participation). In addition, \$2,800,000 was spent on projects related to a new taxiway and related aerospace development improvement projects (FAA/state participation). Other improvements and equipment totaling nearly \$700,000 were acquired during the year while the Airport disposed of certain excess equipment. Depreciation expense for 2021 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 decreased by \$4,949,000 from 2020. At the end of the year, St. Clair County had outstanding long-term debt in the amount of \$111,866,000. Of the total, 62% of the debt was from the Airport

St. Clair County's Long-term Obligations
(in thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Revenue bonds						
Limited obligation - Highway	\$ 24,655	\$ 25,970	\$ -	\$ -	\$ 24,655	\$ 25,970
Land & buildings	10,938	11,758	9,355	9,490	20,293	21,248
General obligation bonds	-	-	57,865	59,635	57,865	59,635
Capital lease obligations						
Equipment	2,015	2,393	23	44	2,038	2,437
Debt certificates	2,735	3,060	2,434	2,609	5,169	5,669
Notes payable	-	-	125	-	125	-
General obligation contracts	-	-	-	-	-	-
Insurance claims	1,721	1,856	-	-	1,721	1,856
Total	<u>\$ 42,064</u>	<u>\$ 45,037</u>	<u>\$ 69,802</u>	<u>\$ 71,778</u>	<u>\$111,866</u>	<u>\$116,815</u>

Governmental Activities

Long-term obligations for governmental activities decreased more than \$2.9 million in 2021. Highway funds were used to make principal payments of \$1,315,000 on Highway revenue bonds. 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. Principal reductions were \$820,000. The reduction in the Emergency Telephone System debt certificates was \$325,000 while there was \$378,000 in equipment lease reductions. The estimated long-term insurance claims decreased by \$134,000. Changes are discussed in more detail in the notes to the financial statements.

Business-type Activities

The Airport made principal payments of \$1,770,000 on its general obligation debt. Certain other revenue bonds were reduced by \$135,000. Principal payments of \$175,000 were also made to reduce the debt certificates that were issued in 2013. The Airport financed \$128,800 for equipment in 2021 while making principal payments of \$25,000 on equipment related debt. The net decrease in long-term obligations was \$1,976,000.

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.
- Increases needed to fund other security issues related to facilities, election mandates, and cybersecurity.
- Ongoing 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.
- Uncertainty of sustained tax revenue and grant programs.
- 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

These factors were considered in preparing St. Clair County's budget for 2022.

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, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
ASSETS					
Current assets					
Cash	\$ 1,813,309	\$ 5,446,218	\$ 7,259,527	\$ 2,453,070	\$ -
Equity in cash and investment pool	186,639,640	-	186,639,640	-	19,857,359
Investments	34,560,962	1,703,113	36,264,075	-	-
Funds held in trust	-	546,015	546,015	-	-
Accounts receivable	17,718,001	6,827,648	24,545,649	962,211	1,941,297
Taxes receivable (net)	44,212,885	-	44,212,885	-	-
Revolving/forgivable loans receivable	-	-	-	1,379,411	-
Interest receivable	115,767	-	115,767	-	14,116
Internal balances	8,710,292	(8,710,292)	-	-	-
Notes receivable - current	242,504	(42,504)	200,000	-	-
Inventory	476,664	618,893	1,095,557	-	-
Other assets	-	-	-	94,254	-
Prepaid expenditures	954,688	-	954,688	-	-
Total current assets	<u>295,444,712</u>	<u>6,389,091</u>	<u>301,833,803</u>	<u>4,888,946</u>	<u>21,812,772</u>
Restricted assets					
Equity in cash and investment pool	-	326,835	326,835	-	-
Investments	208,540	259,175	467,715	-	-
Accounts receivable	-	2,575	2,575	-	-
Interest receivable	-	814	814	-	-
Deposits	-	9,347	9,347	-	-
Total restricted assets	<u>208,540</u>	<u>598,746</u>	<u>807,286</u>	<u>-</u>	<u>-</u>
Noncurrent assets					
Revolving/forgivable loans receivable	-	-	-	1,192,670	-
Notes receivable	1,482,770	(82,770)	1,400,000	-	-
Net OPEB asset	1,824,356	50,163	1,874,519	78,802	-
Net pension asset	45,787,869	1,933,852	47,721,721	2,944,620	-
Capital assets, net	147,231,847	126,267,874	273,499,721	1,399	-
Total noncurrent assets	<u>196,326,842</u>	<u>128,169,119</u>	<u>324,495,961</u>	<u>4,217,491</u>	<u>-</u>
Deferred outflows of resources					
Deferred outflows on refinancing	1,900,009	16,396,684	18,296,693	-	-
Deferred outflows related to OPEB	109,907	(102)	109,805	1,315	-
Deferred outflows related to pensions	11,360,452	49,716	11,410,168	68,521	-
Total deferred outflows of resources	<u>13,370,368</u>	<u>16,446,298</u>	<u>29,816,666</u>	<u>69,836</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 505,350,462</u>	<u>\$ 151,603,254</u>	<u>\$ 656,953,716</u>	<u>\$ 9,176,273</u>	<u>\$ 21,812,772</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
(continued)
December 31, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
LIABILITIES					
Current liabilities					
Accounts payable	\$ 5,825,918	\$ 1,918,032	\$ 7,743,950	\$ 663,980	\$ 1,943,297
Accrued salaries	2,504,237	36,451	2,540,688	88,491	-
Accrued payroll related costs	4,229,369	78,946	4,308,315	172,693	-
Accrued interest	87,511	423,519	511,030	-	-
Funds held in escrow	56,962	4,365	61,327	26,524	-
Insurance claims	3,073,946	-	3,073,946	-	-
Unearned income	17,170,363	91,084	17,261,447	337,216	-
Debt certificates - current	340,000	185,000	525,000	-	-
General obligation bonds - current	-	1,800,000	1,800,000	-	-
Revenue bonds - current	85,000	900,000	985,000	-	-
Obligations under capital lease-current	390,358	22,623	412,981	-	-
Revolving/forgivable loans liability	-	-	-	1,379,411	-
Total current liabilities	<u>33,763,664</u>	<u>5,460,020</u>	<u>39,223,684</u>	<u>2,668,315</u>	<u>1,943,297</u>
Noncurrent liabilities					
Funds held in escrow	-	519,354	519,354	-	-
Debt certificates	2,395,000	2,249,098	4,644,098	-	-
General obligation bonds payable	-	56,065,000	56,065,000	-	-
Limited obligation revenue bonds	24,655,000	-	24,655,000	-	-
Revenue bonds	10,853,714	8,455,000	19,308,714	-	-
Obligations under capital lease-equipment	1,624,490	-	1,624,490	-	-
Revolving/forgivable loans liability	-	-	-	1,192,670	-
Insurance claims	1,721,400	-	1,721,400	-	-
Total noncurrent liabilities	<u>41,249,604</u>	<u>67,288,452</u>	<u>108,538,056</u>	<u>1,192,670</u>	<u>-</u>
Total liabilities	<u>75,013,268</u>	<u>72,748,472</u>	<u>147,761,740</u>	<u>3,860,985</u>	<u>1,943,297</u>
Deferred inflows of resources					
Deferred taxes and related fees	46,081,204	-	46,081,204	-	-
Deferred inflows related to OPEB	1,040,725	18,032	1,058,757	39,111	-
Deferred inflows related to pensions	54,097,633	1,460,481	55,558,114	2,319,940	-
Total deferred inflows of resources	<u>101,219,562</u>	<u>1,478,513</u>	<u>102,698,075</u>	<u>2,359,051</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>176,232,830</u>	<u>74,226,985</u>	<u>250,459,815</u>	<u>6,220,036</u>	<u>1,943,297</u>
NET POSITION					
Net investment in capital assets	128,771,100	80,263,744	209,034,844	1,399	-
Restricted	178,721,071	589,399	179,310,470	1,488,768	19,869,475
Unrestricted	21,625,461	(3,476,874)	18,148,587	1,466,070	-
Total net position	<u>\$ 329,117,632</u>	<u>\$ 77,376,269</u>	<u>\$ 406,493,901</u>	<u>\$ 2,956,237</u>	<u>\$ 19,869,475</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Activities
For the year ended December 31, 2021

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
		Charges for Goods and Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
Primary Government									
Governmental activities									
General government	\$ 19,564,781	\$ 11,565,989	\$ 11,798,655	\$ -	\$ 3,799,863		\$ 3,799,863		
Public safety	36,651,602	9,941,476	8,784,286	-	(17,925,840)		(17,925,840)		
Judicial	9,022,520	10,742,430	1,324,174	-	3,044,084		3,044,084		
Public health	12,229,361	1,100,782	8,999,897	-	(2,128,682)		(2,128,682)		
Transportation	13,047,126	189,149	10,862,418	83,784	(1,911,775)		(1,911,775)		
Unallocated interest	389,245	-	-	-	(389,245)		(389,245)		
Total governmental activities	90,904,635	33,539,826	41,769,430	83,784	(15,511,595)		(15,511,595)		
Business-type activities									
Airport	23,047,677	16,261,930	3,988,622	7,849,298	-	\$ 5,052,173	5,052,173		
Total primary government	\$ 113,952,312	\$ 49,801,756	\$ 45,758,052	\$ 7,933,082	(15,511,595)	5,052,173	(10,459,422)		
Component units									
Grants Department	\$ 18,559,537	\$ 438,286	\$ 18,970,362	\$ -			\$ 849,111		
Flood prevention	5,227,738	-	-	-					\$ (5,227,738)
	\$ 23,787,275	\$ 438,286	\$ 18,970,362	\$ -					
General revenues									
Taxes									
Property taxes					42,644,682	-	42,644,682	-	-
Sales taxes					15,350,196	-	15,350,196	-	7,060,701
Personal property replacement tax					5,087,912	-	5,087,912	-	-
State income tax					7,329,882	-	7,329,882	-	-
Other taxes					347,384	-	347,384	-	-
Unrestricted investment earnings					(170,769)	38,853	(131,916)	1,331	(24,869)
Miscellaneous					31,194	-	31,194	-	-
Gain (loss) on disposal of assets					(4,638)	2,600	(2,038)	-	-
Transfers					(5,032,038)	5,032,038	-	-	-
Total general revenues and transfers					65,583,805	5,073,491	70,657,296	1,331	7,035,832
Changes in net position					50,072,210	10,125,664	60,197,874	850,442	1,808,094
Net position - beginning					279,045,422	67,250,605	346,296,027	2,105,795	18,061,381
Net position - ending					\$ 329,117,632	\$ 77,376,269	\$ 406,493,901	\$ 2,956,237	\$ 19,869,475

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 1,071,848	\$ 500	\$ -	\$ -	\$ -	\$ 172,189	\$ 1,244,537
Equity in cash and investment pool	38,527,779	60,477,880	2,061,507	23,632,365	13,629,614	46,659,378	184,988,523
Accounts receivable	5,869,703	602,072	-	-	-	6,852,819	13,324,594
Taxes receivable	15,228,749	4,287,236	13,811,746	-	-	10,885,154	44,212,885
Interest receivable	19,569	41,707	2,051	6,408	13,356	30,167	113,258
Internal balances	10,489,185	4,680	-	-	-	1,417,228	11,911,093
Advance to other governments	-	1,600,000	-	-	-	-	1,600,000
Inventory	74,842	386,729	-	-	-	15,093	476,664
Prepaid expenditures	953,624	-	164,250	-	-	20,781	1,138,655
Total assets	\$ 72,235,299	\$ 67,400,804	\$ 16,039,554	\$ 23,638,773	\$ 13,642,970	\$ 66,052,809	\$ 259,010,209
LIABILITIES							
Accounts payable	\$ 841,373	\$ 3,046,185	\$ -	13,985	\$ -	\$ 1,272,593	\$ 5,174,136
Accrued salaries	1,904,415	88,728	-	-	-	433,517	2,426,660
Accrued payroll related costs	-	-	-	-	-	582,837	582,837
Internal balances	364,591	-	-	-	-	3,697,661	4,062,252
Funds held in escrow	20,865	-	-	-	-	-	20,865
Other liabilities	1,883,205	-	-	-	-	-	1,883,205
Unearned income	-	-	-	15,107,425	-	2,037,269	17,144,694
Total liabilities	5,014,449	3,134,913	-	15,121,410	-	8,023,877	31,294,649
DEFERRED INFLOWS OF RESOURCES							
Deferred taxes and related fees	16,152,021	4,287,236	13,811,746	-	-	11,830,201	46,081,204
Total liabilities and deferred inflows of resources	21,166,470	7,422,149	13,811,746	15,121,410	-	19,854,078	77,375,853
FUND BALANCES							
Nonspendable	1,028,466	386,729	164,250	-	-	35,874	1,615,319
Restricted	2,018,359	59,591,926	2,063,558	-	4,269,179	47,280,604	115,223,626
Committed	6,165,292	-	-	-	3,413,846	-	9,579,138
Assigned	1,746,334	-	-	-	5,959,945	-	7,706,279
Unassigned	40,110,378	-	-	8,517,363	-	(1,117,747)	47,509,994
Total fund balances	51,068,829	59,978,655	2,227,808	8,517,363	13,642,970	46,198,731	181,634,356
Total liabilities, deferred inflows of resources and fund balance	\$ 72,235,299	\$ 67,400,804	\$ 16,039,554	\$ 23,638,773	\$ 13,642,970	\$ 66,052,809	\$ 259,010,209

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, 2021

Total fund balances for governmental funds	\$	181,634,356
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.		3,713,657
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		145,690,176
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:		38,016,406
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.		(43,052,521)
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>3,115,558</u>
Total net position of governmental activities	\$	<u>329,117,632</u>

ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended December 31, 2021

	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes	\$ 14,675,649	\$ 4,167,451	\$ 13,308,962	\$ -	\$ -	\$ 10,492,621	\$ 42,644,683
State income tax	7,329,882	-	-	-	-	-	7,329,882
Personal property replacement tax	5,087,912	-	-	-	-	-	5,087,912
Sales tax	15,005,809	-	-	-	-	-	15,005,809
Motor fuel tax	-	10,862,418	-	-	-	-	10,862,418
Other taxes	347,384	-	-	-	-	-	347,384
Revenue from federal/state agencies	416,251	18,875	-	10,113,056	-	15,839,922	26,388,104
Revenue from local agencies	54,273	928,718	5,000	-	-	2,915,778	3,903,769
Licenses, permits, fines, fees and services	20,045,573	143,680	-	-	-	10,935,144	31,124,397
Earnings on investments	(57,218)	(81,584)	(1,452)	(52,282)	(7,725)	(65,212)	(265,473)
Miscellaneous revenues	81,475	44,010	-	-	-	4,856	130,341
	<u>62,986,990</u>	<u>16,083,568</u>	<u>13,312,510</u>	<u>10,060,774</u>	<u>(7,725)</u>	<u>40,123,109</u>	<u>142,559,226</u>
EXPENDITURES							
Current							
General government	21,010,461	-	7,147,899	3,189	-	9,485,751	37,647,300
Public safety	18,936,450	-	-	84,163	-	11,894,461	30,915,074
Judicial	4,505,782	-	-	-	-	3,583,463	8,089,245
Public health	18,000	-	-	25,704	-	10,349,622	10,393,326
Transportation	-	7,700,601	-	-	-	-	7,700,601
Capital outlay							
General government	82,632	-	3,945,821	1,430,355	-	-	5,458,808
Public safety	38,538	-	139,005	-	-	597,586	775,129
Judicial	-	-	-	-	-	302,570	302,570
Public health	-	-	-	-	-	57,096	57,096
Transportation	-	1,016,782	-	-	-	-	1,016,782
Debt service							
General government	-	-	1,181,609	-	-	-	1,181,609
Public safety	-	-	-	-	-	870,789	870,789
Transportation	-	-	-	-	1,894,896	-	1,894,896
	<u>44,591,863</u>	<u>8,717,383</u>	<u>12,414,334</u>	<u>1,543,411</u>	<u>1,894,896</u>	<u>37,141,338</u>	<u>106,303,225</u>
Excess (deficiency) of revenues over (under)expenditures	<u>18,395,127</u>	<u>7,366,185</u>	<u>898,176</u>	<u>8,517,363</u>	<u>(1,902,621)</u>	<u>2,981,771</u>	<u>36,256,001</u>
Other financing sources (uses):							
Operating transfers-in	329,748	-	-	-	1,891,511	745,046	2,966,305
Operating transfers-out	(2,777,038)	(1,891,511)	(382,220)	-	(2,105,656)	(547,359)	(7,703,784)
Total other financing sources (uses)	<u>(2,447,290)</u>	<u>(1,891,511)</u>	<u>(382,220)</u>	<u>-</u>	<u>(214,145)</u>	<u>197,687</u>	<u>(4,737,479)</u>
Net changes in fund balances	15,947,837	5,474,674	515,956	8,517,363	(2,116,766)	3,179,458	31,518,522
Beginning fund balances	<u>35,120,992</u>	<u>54,503,981</u>	<u>1,711,852</u>	<u>-</u>	<u>15,759,736</u>	<u>43,019,273</u>	<u>150,115,834</u>
Ending fund balances	<u>\$ 51,068,829</u>	<u>\$ 59,978,655</u>	<u>\$ 2,227,808</u>	<u>\$ 8,517,363</u>	<u>\$ 13,642,970</u>	<u>\$ 46,198,731</u>	<u>\$ 181,634,356</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, 2021

Net change in fund balances - total governmental funds \$ 31,518,522

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. (1,928,696)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 419,095

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. 2,601,251

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. 216,528

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): 1,914,354

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. 15,331,156

Changes in net position of governmental activities \$ 50,072,210

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
December 31, 2021

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
ASSETS		
Current assets		
Cash	\$ 5,446,218	\$ 568,745
Equity in cash and investment pool	-	1,651,144
Investments	1,703,113	34,560,962
Funds held in trust	546,015	-
Accounts receivable	6,827,648	737,125
Interest receivable	-	2,509
Due from other funds	-	23
Inventory	618,894	-
Note receivable (payable) - current	(42,504)	42,504
Net investment in direct financing leases	-	982,557
Prepaid expenses	-	1,064
Total current assets	15,099,384	38,546,633
Restricted assets		
Equity in investment pool	326,835	-
Investments	-	467,715
Accounts receivable	2,575	-
Interest receivable	814	-
Deposits	9,347	-
Total restricted assets	339,571	467,715
Noncurrent assets		
Notes receivable (payable)	(82,770)	82,770
Net investment in direct financing leases	-	19,180,282
Net OPEB asset	50,163	124,055
Net pension asset	1,933,852	2,777,774
Capital assets, net	126,267,874	1,541,671
	128,169,119	23,706,552
Deferred outflows of resources		
Deferred outflows related to pension	49,716	2,597
Deferred outflows related to OPEB	(102)	178,995
Deferred charges on refinancing	16,361,391	790,293
	16,411,005	971,885
Total assets and deferred outflows of resources	\$ 160,019,079	\$ 63,692,785

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
(continued)
December 31, 2021

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
LIABILITIES		
Current liabilities		
Accounts payable	\$ 1,918,032	\$ 709,157
Accrued salaries	36,451	77,576
Accrued payroll related costs	78,946	219,035
Accrued interest	403,021	49,237
Due to other funds	7,848,864	-
Other liabilities	-	1,190,741
Unearned income	91,084	417,934
Funds held in escrow	4,365	-
Debt certificates - current	185,000	-
Revenue bonds - current	-	985,000
General obligation bonds - current	1,800,000	-
Obligations under capital lease - current	908,035	-
Total current liabilities	13,273,798	3,648,680
Noncurrent liabilities		
Internal balances	16,642,020	(16,642,020)
Funds held in escrow	519,354	36,079
Debt certificates	2,249,098	-
Revenue bonds	-	19,308,714
General obligation bonds	56,065,000	-
Obligations under capital lease	8,351,384	-
Total noncurrent liabilities	83,826,856	2,702,773
Total liabilities	97,100,654	6,351,453
Deferred inflows of resources		
Unamortized gain on refinancing	-	1,133,796
Deferred inflows related to pension	1,460,481	52,076
Deferred inflows related to OPEB	18,032	2,202,678
Total deferred inflows of resources	1,478,513	3,388,550
Total liabilities and deferred inflows of resources	98,579,167	9,740,003
NET POSITION		
Net investment in capital assets	80,263,744	1,541,671
Restricted	589,399	502,125
Unrestricted	(19,413,231)	51,908,986
Total net position	61,439,912	\$ 53,952,782
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		
	15,936,357	
Net position - business-type activities	\$ 77,376,269	

ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the year ended December 31, 2021

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
CHARGES FOR GOODS AND SERVICES		
Landing fees and terminal area use charges	\$ 446,114	\$ -
Rents, concessions and other services	2,889,713	12,875,346
Intergovernmental revenues	-	497
Other	5,010	720
Fuel sales (less costs of \$9,126,710)	2,278,234	-
Insurance premiums	-	14,688,615
Total operating revenues	5,619,071	27,565,178
OPERATING EXPENSES		
Operating expenses	4,364,865	10,793,263
Insurance claims and premiums	-	13,848,672
Post-employment benefit contribution	-	198,570
Interest expense	-	576,931
Depreciation and amortization	6,124,732	29,831
Total operating expenses	10,489,597	25,447,267
Operating income (loss)	(4,870,526)	2,117,911
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	38,853	94,716
Interest expense	(3,237,896)	-
Passenger facility charges	462,643	-
Gain on disposal of assets	2,600	-
Operating grants	3,988,622	-
Real estate leases (net of expenses)	847,165	-
Total nonoperating expenses	2,101,987	94,716
Net income (loss)	(2,768,539)	2,212,627
Transfers-in	4,737,479	-
Capital contributions	7,858,460	-
Change in net assets	9,827,400	2,212,627
Net position - beginning of year	51,612,512	51,740,155
Net position - end of year	61,439,912	\$ 53,952,782
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise fund	15,936,357	
Net position - business-type activities	\$ 77,376,269	

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2021

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments from customers and tenants	\$ 14,210,131	\$ 2,613,341
Operating grants received	4,843,287	-
Payments from interfund services provided	-	25,900,833
Payments to vendors	(11,818,380)	(23,673,768)
Payments to employees	(1,311,063)	(1,874,039)
Net cash provided (used) by operating activities	<u>5,923,975</u>	<u>2,966,367</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Interest paid	-	(617,296)
Principal payments on bonds	-	(955,000)
Principal on note receipts	-	3,526
Payments on behalf of business-type activities	-	(763,950)
Reimbursements on project advances	2,774,028	-
Repayments to other funds	(3,500,000)	3,500,000
Net cash provided (used) by non-capital financing activities	<u>(725,972)</u>	<u>1,167,280</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on debt	(200,058)	-
Interest paid	(116,819)	-
Concessionaire facility charges	19,271	-
Proceeds from sale of equipment	2,600	-
Capital expenditures	(948,746)	(823,304)
Net cash provided (used) by capital and related financing activities	<u>(1,243,752)</u>	<u>(823,304)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment interest	28,988	99,837
Redemption of investments	-	4,225,426
Non-aeronautical real estate revenues	848,970	-
Net cash provided (used) by investing activities	<u>877,958</u>	<u>4,325,263</u>
Net increase (decrease) in cash and cash equivalents	4,832,209	7,635,606
Cash and cash equivalents - beginning of year	<u>614,009</u>	<u>25,317,765</u>
Cash and cash equivalents - end of year	<u>\$ 5,446,218</u>	<u>\$ 32,953,371</u>
Cash and cash equivalents		
Cash	\$ 5,446,218	\$ 568,745
Cash equivalents included in investments	-	31,953,008
Restricted investments	-	431,618
	<u>\$ 5,446,218</u>	<u>\$ 32,953,371</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
(continued)
For the year ended December 31, 2021

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (4,870,526)	\$ 2,117,911
Adjustments to reconcile		
Depreciation and amortization	6,124,732	29,831
Operating costs paid by capital contributions	964,039	-
Operating costs paid by operating grants	4,843,287	-
Concessionaire facility charges restricted	(39,354)	-
Interest expense related to direct financing leases	-	576,931
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(511,773)	(145,283)
Decrease (increase) in inventory	(84,058)	-
Decrease (increase) in deposits	(833)	-
Decrease (increase) in net investment in direct financing leases	-	953,181
Decrease (increase) in net investment in prepaid expenses	-	(116)
Decrease (increase) in due from other funds	42,004	(4,900)
Decrease (increase) in deferred outflows of resources	297,206	446,227
Increase (decrease) in accounts payable	3,107	357,571
Increase (decrease) in accrued wages and related costs	(52,614)	(89,120)
Increase (decrease) in real estate tax payable	-	(6,586)
Increase (decrease) in other liabilities	-	(41,292)
Increase (decrease) in unearned income	10,844	(4,503)
Increase (decrease) in net OPEB liability	(30,097)	(71,080)
Increase (decrease) in net pension liability	(1,085,956)	(1,622,129)
Increase (decrease) in deferred inflows of resources	313,967	469,724
Net cash provided (used) by operating activities	\$ 5,923,975	\$ 2,966,367

SCHEDULE OF NON-CASH FINANCING AND INVESTING ACTIVITIES

Interest accreted on bonds and leases (net of amortization)	\$ 1,239,062	\$ -
Interest paid on bonds from escrowed funds	1,307,857	-
Restricted Passenger and Concessionaire facility charges	511,849	-
Payments made by St Clair County		
Capital projects	6,586,894	-
Capital grant reimbursements paid directly to St Clair County	4,424,965	-
Capital contributions payments made by St Clair County		
Capital assets	1,294,724	-
Capital lease principal and interest	382,220	-
Bond principal and interest	2,105,656	-
Payments made by the Public Building Commission		
Capital assets	243,143	-
Increase (decrease) in market value of investments	(1,889)	4,208

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Fiduciary Funds
December 31, 2021

	<u>Custodial Funds</u>	<u>Post- Employment Health Insurance Trust</u>
ASSETS		
Cash	\$ 7,470,430	\$ -
Equity in cash and investment pool	307,541	991
Investments	1,021,341	6,054,579
Interest receivable	<u>210</u>	<u>12,058</u>
Total assets	<u>8,799,522</u>	<u>6,067,628</u>
 LIABILITIES		
Accounts payable	95,252	-
Due to other governments	167,585	-
Funds held in escrow	<u>225,952</u>	<u>-</u>
Total liabilities	<u>488,789</u>	<u>-</u>
 NET POSITION		
Restricted for Individuals, organizations, and other governments	<u>\$ 8,310,733</u>	<u>\$ 6,067,628</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, 2021

	<u>Custodial Funds</u>	<u>Post- Employment Health Insurance Trust</u>
ADDITIONS		
Contributions		
Employer	\$ -	\$ 198,570
Total contributions	<u>-</u>	<u>198,570</u>
Investment income		
Interest, dividends and other investment earnings	37,446	359,787
Net appreciation (depreciation) in fair value of assets	<u>-</u>	<u>315,131</u>
Total investment earnings	37,446	674,918
Less investment expense	<u>-</u>	<u>33,455</u>
Net investment earnings	<u>37,446</u>	<u>641,463</u>
Revenues		
Property taxes	415,430,260	-
Collection costs/ penalties	9,836,293	-
Deposits from inmates	1,982,725	-
Unclaimed property receipts	20,106	-
Overpayments	523,915	-
Fines and fees	14,190,508	-
Bond proceeds	2,961,710	-
Court ordered payments	<u>66,451</u>	<u>-</u>
Total revenue	<u>445,011,968</u>	<u>-</u>
Total additions	<u>445,049,414</u>	<u>840,033</u>
DEDUCTIONS		
Benefits	-	-
Program supplies and expenses	2,461,874	-
Refunds	4,283,321	-
Court ordered payments	70,055	-
Distributions to governments	<u>436,798,500</u>	<u>-</u>
Total deductions	<u>443,613,750</u>	<u>-</u>
Change in net position	1,435,664	840,033
Net position - restricted, beginning of the year	<u>6,875,069</u>	<u>5,227,595</u>
Net position - restricted, end of the year	<u>\$ 8,310,733</u>	<u>\$ 6,067,628</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements
December 31, 2021

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

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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.

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 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.

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

American Rescue Plan fund. This fund accounts for the funds received from the federal government to be used to help the recovery of shortfalls created by the COVID-19 pandemic in addition to other health/poverty programs and economic stimulus .

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

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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.

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 2020 property taxes were payable on July 16, 2021 and September 16, 2021 and recognized as revenue in 2021.

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the 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.

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

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

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.

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 agency 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	\$ 7,259,527	\$ 7,470,430	\$ 14,729,957
Investments	36,731,790	7,075,920	43,807,710
Pooled cash and investments	186,966,475	308,532	187,275,007
	<u>\$ 230,957,792</u>	<u>\$ 14,854,882</u>	<u>\$ 245,812,674</u>

Of the total cash and investments, cash deposits are \$40,343,677; investments account for \$205,368,329 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:

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

	Fair Value	Maturity
Certificates of deposit - non-negotiable	\$ 11,599,168	0 - 6 months
Certificates of deposit - non-negotiable	14,076,244	7 - 12 months
CDARS	1,034,018	0 - 6 months
CDARS	1,408,419	7 - 12 months
Insured Cash Sweep (ICS)	40,030,458	current
Money markets	16,262,039	current
Investments held by brokers/dealers:		
Certificates of deposit – negotiable	1,922,232	0 - 6 months
Certificates of deposit – negotiable	244,397	7 - 12 months
Certificates of deposit – negotiable	1,943,957	1 - 3 years
Certificates of deposit – negotiable	3,850,080	3 - 5 years
Money Market-government funds	4,633,394	current
Corporate Bonds	3,864,927	1 - 3 years
Corporate Bonds	627,935	3 - 5 years
US Treasury Notes	3,514,210	0 - 6 months
US Treasury Notes	47,295,600	1 - 3 years
US Treasury Notes	2,575,690	3 + years
Investments in Illinois Funds Investment Pool	64,288,341	current
	<u>219,171,109</u>	
Component Unit-Flood Prevention District	19,857,359	
Primary Government	<u>\$ 199,313,750</u>	
Restricted investments - OPEB		
Investments held by brokers/dealers:		
U.S. Treasury money market	\$ 168,519	current
Certificates of Deposit	228,947	7 - 12 months
Corporate Notes	50,138	current
Corporate Notes	417,355	1 - 3 years
Corporate Notes	1,338,126	3+ years
Mutual funds-international	629,430	current
Equity securities	2,321,229	current
Mutual funds	793,885	current
Fixed Income Domestic preferred stock	24,970	current
Traded real estate	81,980	current
	<u>\$ 6,054,579</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 270 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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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: \$65,546,134 in RBC, \$20,673,979 in Bank of Belleville, and \$19,306,891 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, 2021, \$4,740,387 of the County's bank balances were uninsured or uncollateralized by specific securities or letters of credit. This is primarily corporate bonds held.

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

3. Receivables

Accounts receivable consists of the following:

Governmental Activities	
Sales, income, motor fuel and other tax revenue	\$ 6,498,232
Service and fee revenues	3,857,065
Other	885,647
Grant and intergovernmental revenues	6,432,795
Related parties	44,262
	<u>\$ 17,718,001</u>
Business-type Activities	
Trade	\$ 780,391
Grant and intergovernmental revenues	5,633,281
Other	416,551
	<u>\$ 6,830,223</u>

The Airport uses the direct write-off method for uncollectible amounts. During 2021, there were no write-offs.

Property taxes are collected one year in arrears. Although levied in 2021, property taxes will be collected in mid-2022. 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. The 2021 property taxes receivable are as follows:

Current and delinquent taxes	\$ 44,395,607
Less allowance for uncollectible amounts	<u>(182,722)</u>
Total net taxes receivables	44,212,885
Current and delinquent fees	1,868,319
Total net taxes and fees receivables deferred	<u>\$ 46,081,204</u>

Transportation funds were advanced for the benefit of a road improvement project in 2020. The outstanding balance of the note at December 31, 2021 is payable as follows:

Year	Receivable
2022	\$ 200,000
2023	200,000
2024	200,000
2025	200,000
2026	200,000
2026-2031	600,000
Total repayment	<u>\$ 1,600,000</u>

In December of 2021, the Public Building Commission financed the purchase of equipment for the Airport with a note agreement for repayment of \$128,800 over 3 years including interest at 1% and is payable as follows:

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Year	Receivable
2022	\$ 42,504
2023	42,930
2024	39,840
Total repayment	<u>\$ 125,274</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, 2021 was \$21,331,138 with a carrying value of \$13,713,217. Depreciation for 2021 was \$659,935. Rentals included in operations for 2021 were \$872,872. The future minimum rentals to be received under these leases as of December 31, 2021 are as follows:

Year	Lease
2022	\$ 928,291
2023	1,150,044
2024	1,122,207
2025	1,078,202
2026	1,123,371
2027-2031	5,699,083
2032-2036	3,977,801
2037-2041	2,355,120
2042-2046	152,504
2047-2051	297,385
Rental income under non-cancellable operating leases	<u>\$ 17,884,008</u>

4. Capital assets

Capital asset activity for 2020 was as follows:

Governmental Activities

	January 1, 2021	Additions	Deletions	December 31, 2021
Assets not being depreciated:				
Land	\$ 11,879,109	\$ -	\$ -	\$ 11,879,109
Construction in progress	1,864,072	3,975,176	1,464,698	4,374,550
Projects in progress	-	798,199	-	798,199
Infrastructure				
Construction in progress	7,166,851	450,169	617	7,616,403
Land	7,935,250	473,088	-	8,408,338
	<u>28,845,282</u>	<u>5,696,632</u>	<u>1,465,315</u>	<u>33,076,599</u>
Assets being depreciated:				
Buildings and improvements	86,915,569	1,620,830	-	88,536,399
Equipment, furniture, and vehicles	42,570,310	2,651,090	594,413	44,626,987
Infrastructure-roads and bridges	145,977,112	-	144,677	145,832,435
	<u>275,462,991</u>	<u>4,271,920</u>	<u>739,090</u>	<u>278,995,821</u>
Total capital assets	<u>304,308,273</u>	<u>9,968,552</u>	<u>2,204,405</u>	<u>312,072,420</u>
Less accumulated depreciation for:				
Buildings and improvements	56,645,190	3,057,524	-	59,702,714
Equipment, furniture, and vehicles	33,373,819	1,977,960	556,308	34,795,471
Infrastructure-roads and bridges	65,922,204	4,527,395	107,211	70,342,388
	<u>155,941,213</u>	<u>9,562,879</u>	<u>663,519</u>	<u>164,840,573</u>
Government Activities capital assets, net	<u>\$ 148,367,060</u>	<u>\$ 405,673</u>	<u>\$ 1,540,886</u>	<u>\$ 147,231,847</u>

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

General government	\$ 1,304,775
Public safety	2,241,576
Judicial	290,486
Public health	898,771
Transportation	4,827,271
	<u>\$ 9,562,879</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Business-type Activities - MidAmerica St Louis Airport

	January 1, 2021	Additions	Deletions	December 31, 2021
Assets not being depreciated:				
Land	\$ 42,435,045	\$ -	\$ -	\$ 42,435,045
Construction in progress	3,061,707	9,903,888	188,609	12,776,986
	<u>45,496,752</u>	<u>9,903,888</u>	<u>188,609</u>	<u>55,212,031</u>
Assets being depreciated:				
Airfields	92,288,137	-	581,691	91,706,446
Land improvements	763,266	-	-	763,266
Ramps and aprons	20,866,812	-	-	20,866,812
Passenger terminal	19,108,405	-	-	19,108,405
Cargo terminal	9,697,411	-	-	9,697,411
Tenant facilities	11,248,748	-	24,973	11,223,775
Utilities	9,975,313	11,000	8,503	9,977,810
Roads and parking	10,282,687	-	-	10,282,687
Support facilities	5,717,873	-	-	5,717,873
Equipment, furniture, and vehicles	16,009,292	879,199	485,875	16,402,616
	<u>195,957,944</u>	<u>890,199</u>	<u>1,101,042</u>	<u>195,747,101</u>
Total capital assets	241,454,696	10,794,087	1,289,651	250,959,132
Less accumulated depreciation	119,662,383	6,124,732	1,095,857	124,691,258
Government Activities capital assets, net	<u>\$ 121,792,313</u>	<u>\$ 4,669,355</u>	<u>\$ 193,794</u>	<u>\$ 126,267,874</u>

Depreciation charged to operations was \$6,124,732 for 2021.

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 blending of the Public Building Commission funds.

The composition of interfund balances at December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Non-major governmental funds	\$ 2,640,321
General Fund	MidAmerica St Louis Airport	7,848,864
Transportation Fund	General Fund	3,941
Transportation Fund	Non-major governmental funds	739
Non-major governmental funds	Non-major governmental funds	1,056,585
Non-major governmental funds	General Fund	360,643
		<u>11,911,093</u>
Internal Service funds	General Fund	7
Internal Service funds	Non-major governmental funds	16
		<u>\$ 11,911,116</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 2021 for certain projects at the Airport in the amount of \$285,417. These current year advances are recorded as transfers in the government-wide financial statements.

The cumulative amounts for current and prior years that have been eliminated are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	MidAmerica St Louis Airport	\$ 55,891,716
Public Building Commission	MidAmerica St Louis Airport	\$ 15,674,738

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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	\$ -	\$ 2,040,896
General Fund	Non-major governmental funds	736,142	-
Transportation Funds	Debt Service Fund	1,891,511	
Lease Payable Fund	MidAmerica St Louis Airport	-	382,220
Debt Service Fund	MidAmerica St Louis Airport	-	2,105,656
Non-major governmental funds	General Fund	329,748	
Non-major governmental funds	Non-major governmental funds	8,904	
Non-major governmental funds	MidAmerica St Louis Airport	-	208,707
		<u>\$ 2,966,305</u>	<u>\$ 4,737,479</u>

In the governmental funds financial statements, total transfers-out exceeded transfers-in by \$4,737,479 because of transfers made to the Enterprise fund. These transfers generally include cash transfers and expenses of the Enterprise fund paid by governmental funds on its behalf. Cash transfers 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 \$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, 2021 are as follows:

Year	Lease
2022	\$ 394,760
2023	394,760
2024	394,760
2025	789,520
	<u>1,973,800</u>
Less amount representing interest and amortization	191,253
Obligation under capital lease	<u>\$ 1,782,547</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 \$2,747,398 remains. Commitments of approximately \$595,000 for additional equipment are payable from bond proceeds. Interest charged to operations in 2021 for the lease was \$65,174.

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, 2021 are as follows:

Year	Lease
2022	\$ 68,367
2023	68,366
2024	68,366
2025	50,328
	<u>255,427</u>
Less amount representing interest and amortization	23,126
Obligation under capital lease	<u>\$ 232,301</u>

Interest charged to operations in 2021 for the lease was \$9,693.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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, 2021 are as follows:

Year	Lease
2022	\$ 23,768
Less amount representing interest	1,145
Obligation under capital lease	\$ 22,623

Interest charged to operations in 2021 for the lease was \$2,236.

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	\$ 10,925,860
Business-type Activities	9,236,979
	\$ 20,162,839

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. The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. On December 31, 2021, \$23,405,000 of the 2013A defeased bonds are outstanding.

These bonds are limited obligations of the County with a claim for payment solely from Highway Revenues (2021 collections: Motor Fuel Tax \$5,904,176, County Highway Tax \$2,769,154, and Matching Tax \$1,430,801). 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 \$1,894,896. 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 1.22% to 3% and principal is due each January 1 as follows:

Year		Principal	Interest	Total
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	1.71%	1,385,000	501,100	1,886,100
2027-2031	1.91%-2.53%	7,355,000	2,069,505	9,424,505
2032-2036	2.58%-2.85%	8,250,000	1,116,695	9,366,695
2037-2038	2.85%-3.00%	3,625,000	108,075	3,733,075
Outstanding bonds		\$ 24,655,000	\$ 5,420,597	\$ 30,075,597

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, 2022 were paid at December 31, 2021 and not included above. Total interest, net of amortization of refinancing losses, charged to operations for the Transportation functions was \$762,446.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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	3.625%	\$ 875,000
Buildings	2.22-3.36%	10,065,000
Business-type Activities		
Airport improvements	4.450%	765,000
Airport improvements	1.909-2.81%	8,590,000
		<u>\$ 20,295,000</u>

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, 2021 for Governmental Activities were as follows:

Year	Total Lease	Operations & Maintenance
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	12,496,144	12,092,070
2027-2031	62,480,720	60,592,688
2032-2036	68,647,741	60,408,305
2037-2041	62,104,125	60,178,217
	<u>\$ 256,762,770</u>	<u>\$ 241,700,442</u>
Less amount representing executory cost (i.e., maintenance, etc.)	241,700,442	
Less: Amount representing interest and amortization	4,136,468	
Obligation under capital lease	<u>\$ 10,925,860</u>	

Rent payments under these leases were \$12,414,334 recorded in the Lease Payable Fund, \$21,474 in the Veterans Assistance expenses, \$29,992 in grant funds, and \$254,377 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 \$152,701 in addition to \$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 3.625%. Debt service requirements for the Taxable Revenue Refunding Bonds, Series 2013 are as follows:

Year	Principal	Interest	Total
2022	\$ -	\$ 31,719	\$ 31,719
2023	-	31,719	31,719
2024	-	31,719	31,719
2025	875,000	31,718	906,718
Outstanding bonds	875,000	\$ 126,875	\$ 1,001,875
Unamortized discount	(1,286)		
Carrying value	<u>\$ 873,714</u>		

Interest and amortization charged to operations on the 2013 bonds was \$48,916. The unamortized deferred charges were \$7,839 at December 31, 2021.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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. The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The remaining 2011A&B bonds defeased and were called in 2021.

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

Year		Principal	Interest	Total
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>\$ 10,065,000</u>	<u>\$ 4,141,098</u>	<u>\$ 14,206,098</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 as previously discussed.

Interest and amortization charged to operations on the 2020A bonds was \$340,328. Unamortized deferred charges were \$326,978 at December 31, 2021.

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. The advance refunding met the requirements of an in-substance debt defeasance and was done as an advance refunding. The remaining 2011C bonds defeased were called in 2021.

The Series 2020B revenue bonds associated with the Business-type Activities are also being financed through a lease agreement with the County. The 2021 lease payment of \$382,220 was paid by the Lease Payable Fund and considered a capital contribution to the Enterprise Fund. Future minimum lease payments as of December 31, 2021 for Business-type Activities are as follows:

Year		Total Lease
2022		\$ 1,127,655
2023		1,139,884
2024		1,140,247
2025		170,071
2026		1,172,795
2027-2031		5,921,613
Obligation under capital lease		10,672,267
Less: Amount representing interest and amortization		1,435,288
Obligation under capital lease		<u>\$ 9,236,979</u>

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

Year		Principal	Interest	Total
2022	4.45%	\$ 765,000	\$ 34,042	\$ 799,042
Outstanding bonds		<u>\$ 765,000</u>	<u>\$ 34,042</u>	<u>\$ 799,042</u>

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

Year		Principal	Interest	Total
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	2.419%	1,015,000	170,071	1,185,071
2027-2031	2.469-2.810%	5,540,000	454,372	5,994,372
Outstanding bonds		<u>\$ 8,590,000</u>	<u>\$ 1,406,208</u>	<u>\$ 9,996,208</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Interest and amortization charged to operations on the 2011C and 2020B bonds was \$323,564. The unamortized deferred charges were \$471,154 at December 31, 2021.

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:

Year		Principal	Interest	Total
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	5.40%	405,000	69,390	474,390
2027-2028	5.40%	880,000	71,820	951,820
		<u>\$ 2,735,000</u>	<u>\$ 597,040</u>	<u>\$ 3,332,040</u>

The Emergency Telephone System Fund is expected to make all of the debt service payments. Interest charged to operations in 2021 was \$151,030.

Business-type Activities

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

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
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	2.603%	1,310,000	145,215	1,455,215
2027-2029	2.603-2.763%	4,120,000	225,096	4,345,096
Outstanding bonds		<u>\$ 10,355,000</u>	<u>\$ 1,248,859</u>	<u>\$ 11,603,859</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 outstanding 2015 General Obligation Refunding Bonds-Alternative Revenue Source Series bonds. The advance refunding met the requirements of an in-substance debt defeasance. On December 31, 2021, \$36,845,000 of the 2015 defeased bonds are outstanding.

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
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	1.902%	645,000	1,316,317	1,961,317
2027-2031	2.246-2.496%	6,695,000	6,335,863	13,030,863
2032-2036	2.496-2.826%	12,805,000	5,064,007	17,869,007
2037-2041	3.108-3.108%	14,815,000	3,045,430	17,860,430
2042-2044	3.218%	10,060,000	654,219	10,714,219
Outstanding bonds		<u>\$ 47,510,000</u>	<u>\$ 21,775,450</u>	<u>\$ 69,285,450</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Debt service for the 2019 and 2020 bonds was paid from the County Debt Service Fund and the Passenger Facility Charges held by the Airport. The balance of Passenger Facility Charges held as restricted assets at December 31, 2021 was \$202,910. 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 \$15,925,530 at December 31, 2021. 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 \$2,800,467.

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
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	4.25%	200,000	85,938	285,938
2026-2030	4.25%-4.75%	1,145,000	291,038	1,436,038
2031-2032	4.75%	530,000	38,000	568,000
Outstanding bonds		2,435,000	\$ 719,212	\$ 3,154,212
Unamortized discount		(902)		
Carrying value		\$ 2,434,098		

Interest charged to Airport operations for 2021 was \$114,475.

Changes in long-term liabilities

The following is a summary of long-term obligation transactions during 2021.

Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Limited obligation revenue bonds	\$25,970,000	\$ -	\$ 1,315,000	\$ 24,655,000	\$ -
General obligation revenue bonds	11,758,123	-	819,409	10,938,714	85,000
Debt certificates	3,060,000	-	325,000	2,735,000	340,000
Capital leases - equipment	2,393,274	-	378,426	2,014,848	390,358
Insurance claims	1,855,372	-	133,972	1,721,400	-
	<u>\$45,036,769</u>	<u>\$ -</u>	<u>\$ 2,971,807</u>	<u>\$ 42,064,962</u>	<u>\$ 815,358</u>

For Governmental Activities, the combined interest cost was \$1,377,587. Interest of \$762,446 is charged directly to Transportation functions while \$225,897 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, 2021 however no liability exists.

Business-type activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
General obligation bonds	\$59,635,000	\$ -	\$ 1,770,000	\$ 57,865,000	\$ 1,800,000
General obligation revenue bonds	9,490,000	-	135,000	9,355,000	900,000
Capital lease - equipment	44,155	-	21,532	22,623	22,623
Debt certificates	2,608,947	-	174,849	2,434,098	185,000
	<u>\$71,778,102</u>	<u>\$ -</u>	<u>\$ 2,101,381</u>	<u>\$ 69,676,721</u>	<u>\$ 2,907,623</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Total Airport interest and amortization expensed aggregated to \$3,240,893

Debt service requirement are as follows:

Year	Governmental Activities		Business-type Activities		Total
	Debt	Leases	Debt	Leases	
2022	\$ 907,589	\$ 463,126	\$ 4,851,397	\$ 23,768	\$ 6,245,880
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	839,848	3,870,014	-	8,375,421
2026	2,765,773	-	4,884,041	-	7,649,814
2027-2031	12,269,676	-	24,809,105	-	37,078,781
2032-2036	17,720,577	-	18,151,832	-	35,872,409
2037-2041	5,690,651	-	17,860,430	-	23,551,081
2041-2044	-	-	10,714,219	-	10,714,219
	<u>\$48,615,609</u>	<u>\$ 2,229,226</u>	<u>\$ 94,838,769</u>	<u>\$ 23,768</u>	<u>\$ 145,707,372</u>

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, 2021 is as follows:

Equalized assessed value of taxable property – 2020 tax year	<u>\$ 4,518,158,146</u>
Debt limit	\$ 129,897,047
Total debt authorized and issued:	
Deemed general obligations direct bonded indebtedness	-
Other direct general obligation	74,699,541
Legal debt margin	<u>\$ 55,197,506</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 \$171,024,421 while \$7,696,650 for governmental activities and \$589,399 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, 2021, fund balances are composed of the following:

(in thousands)							
	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Non-Major Fund	Total Governmental Funds
Non-spendable							
Inventory	\$ 75	\$ 387	\$ -	\$ -	\$ -	\$ 15	\$ 477
Prepaid	953	-	164	-	-	21	1,138
Restricted							
Tort	2,019	-	-	-	-	1,782	3,801
Public safety	-	-	-	-	-	10,222	10,222
Transportation	-	59,592	-	-	-	-	59,592
Leases	-	-	2,064	-	-	-	2,064
Debt service	-	-	-	-	4,269	-	4,269
Public health	-	-	-	-	-	8,431	8,431
Retirement	-	-	-	-	-	9,394	9,394
Court services	-	-	-	-	-	8,199	8,199
Parks & recreation	-	-	-	-	-	4,414	4,414
Other	-	-	-	-	-	4,839	4,839
Committed							
Capital Projects	5,233	-	-	-	-	-	5,233
Automation	399	-	-	-	-	-	399
Judicial	-	-	-	-	-	-	-
Economic Development	533	-	-	-	-	-	533
Debt service	-	-	-	-	3,414	-	3,414
Assigned							
Working cash	1,277	-	-	-	-	-	1,277
Economic Development	470	-	-	-	-	-	470
Debt service	-	-	-	-	5,960	-	5,960
Unassigned							
	40,110	-	-	8,517	-	(1,118)	47,509
	<u>\$ 51,069</u>	<u>\$ 59,979</u>	<u>\$ 2,228</u>	<u>\$ 8,517</u>	<u>\$ 13,643</u>	<u>\$ 46,199</u>	<u>\$ 181,635</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 Grants, County Drug Traffic Prevention, and Bailiff funds had negative fund balances of \$743,058, \$11,951, \$8,588 and \$352,780, respectively, at December 31, 2021. The funds' deficits will be recovered

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 2021 for tort purposes were \$4,974,922.

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 \$203,272,795 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 (\$250 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 \$9,439,589 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 \$15,000,000 per pollution condition with an aggregate limit of \$15,000,000 with \$25,000 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 \$1 million per occurrence, including business interruption, with an annual aggregate of \$2 million. Deductible for each occurrence is \$50,000 and \$250,000 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 \$50 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.

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, 2021 in the amount of \$452,947.

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The County is a defendant in a significant number of lawsuits. As of December 31, 2021, the County estimates settlement to be \$3,604,605 of which \$1,721,400 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
2021	\$ 3,407,470	1,462,253	\$ 1,265,118	\$ 3,604,605
2020	2,362,935	1,802,217	757,682	3,407,470
2019	3,200,297	973,542	1,810,904	2,362,935

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 \$15,373,911 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
2021	\$ 1,232,033	14,217,574	\$ 14,258,866	\$ 1,190,741
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

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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.

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, 2021, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Retirees and Beneficiaries currently receiving benefits	820	128	39
Inactive Plan Members entitled to but not yet receiving benefits	522	38	12
Active Plan Members	647	105	3
	1989	271	54

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 2021 County Contribution rate	8.86%	26.12%	58.94%
2021 Contributions	\$ 2,828,458	\$ 2,426,765	\$ 204,382

Net Pension Liability

The County's net pension liability was measured as of December 31, 2021. 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, 2021:

- 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 2.85% 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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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	39%	4.50%
International Equity	15%	5.75%
Fixed Income	25%	2.00%
Real Estate	10%	5.90%
Alternative Investments	10%	
Private Equity		8.10%
Commodities		4.30%
Cash Equivalents	1%	1.70%
Total	<u>100%</u>	

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:

1. 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
2. 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 1.84%, 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, 2020	\$ 225,883,554	\$ 242,225,729	\$ (16,342,175)
Changes for the year:			
Service Cost	3,084,825	-	3,084,825
Interest on the Total Pension Liability	15,995,292	-	15,995,292
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	(775,973)	-	(775,973)
Changes of Assumptions	-	-	-
Contributions – Employer	-	2,828,458	(2,828,458)
Contributions – Employees	-	1,452,420	(1,452,420)
Net Investment Income	-	41,567,176	(41,567,176)
Benefit Payments, including Refunds			
Of Employee Contributions	(13,602,485)	(13,602,485)	-
Other (Net Transfer)	-	(326,977)	326,977
Net Changes	4,701,659	31,918,592	(27,216,933)
Balances at December 31, 2021	<u>\$ 230,585,213</u>	<u>\$ 274,144,321</u>	<u>\$ (43,559,108)</u>

ST. CLAIR COUNTY, ILLINOIS
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	\$ 102,173,110	\$ 96,659,951	\$ 5,513,159
Changes for the year:			
Service Cost	1,670,994	-	1,670,994
Interest on the Total Pension Liability	7,293,646	-	7,293,646
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	784,333	-	784,333
Changes of Assumptions	-	-	-
Contributions – Employer	-	2,426,765	(2,426,765)
Contributions – Employees	-	902,775	(902,775)
Net Investment Income	-	16,785,787	(16,785,787)
Benefit Payments, including Refunds Of Employee Contributions	(4,813,184)	(4,813,184)	-
Other (Net Transfer)	-	(785,790)	785,790
Net Changes	4,935,789	14,516,353	(9,580,564)
Balances at December 31, 2020	<u>\$ 107,108,899</u>	<u>\$ 111,176,304</u>	<u>\$ (4,067,405)</u>

ECO Plan	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2019	\$ 16,960,271	\$ 17,935,894	\$ (975,623)
Changes for the year:			
Service Cost	70,638	-	70,638
Interest on the Total Pension Liability	1,186,996	-	1,186,996
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	-	-	-
Changes of Assumptions	253,491	-	253,491
Contributions – Employer	-	204,382	(204,382)
Contributions – Employees	-	26,007	(26,007)
Net Investment Income	-	3,183,095	(3,183,095)
Benefit Payments, including Refunds Of Employee Contributions	(1,246,460)	(1,246,460)	-
Other (Net Transfer)	-	161,844	(161,844)
Net Changes	264,665	2,328,868	(2,064,203)
Balances at December 31, 2020	<u>\$ 17,224,936</u>	<u>\$ 20,264,762</u>	<u>\$ (3,039,826)</u>

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)	<u>\$ (18,557,572)</u>	<u>\$ (43,559,108)</u>	<u>\$ (63,481,100)</u>
SLEP Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	<u>\$ 9,854,618</u>	<u>\$ (4,067,405)</u>	<u>\$ (15,507,169)</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

ECO Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	<u>\$ (1,379,653)</u>	<u>\$ (3,039,826)</u>	<u>\$ (4,447,967)</u>

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

For the year ended December 31, 2021, the County recognized pension expense of \$(9,158,059), \$(1,094,828), and \$(852,910) for Regular, SLEP and ECO, respectively. At December 31, 2021, 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 Resource	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 1,649,600	\$ 542,485
Changes in assumptions	-	653,034
Net difference between projected and actual earnings on pension plan investments	5,324,562	38,064,691
Total Deferred Amounts to be recognized in pension expense in future periods	6,974,162	39,260,210
<i>Pension Contributions made subsequent to the Measurement Date</i>		
Total Deferred Amounts Related to Pensions	<u>\$ 6,974,162</u>	<u>\$ 39,260,210</u>
SLEP Plan		
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 1,678,547	\$ 158,260
Changes in assumptions	369,418	312,192
Net difference between projected and actual earnings on pension plan investments	2,217,941	15,294,672
Total Deferred Amounts to be recognized in pension expense in future periods	4,265,906	15,765,124
<i>Pension Contributions made subsequent to the Measurement Date</i>		
Total Deferred Amounts Related to Pensions	<u>\$ 4,265,906</u>	<u>\$ 15,765,124</u>
ECO Plan		
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension 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	459,790	3,073,889
Total Deferred Amounts to be recognized in pension expense in future periods	459,790	3,073,889
<i>Pension Contributions made subsequent to the Measurement Date</i>		
Total Deferred Amounts Related to Pensions	<u>\$ 459,790</u>	<u>\$ 3,073,889</u>

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 Outflows of Resources		
	Regular	SLEP	ECO
2022	\$ (6,703,833)	\$ (1,751,453)	\$ (561,411)
2023	(12,568,879)	(4,642,874)	(1,021,203)
2024	(8,142,220)	(3,132,851)	(648,745)
2025	(4,871,116)	(1,972,040)	(382,740)
2026	-	-	-
Thereafter	-	-	-
	<u>\$ (32,286,048)</u>	<u>\$ (11,499,218)</u>	<u>\$ (2,614,099)</u>

The allocation of amounts related to pensions is as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 11,410,168	\$ 289,691
Deferred inflows	(55,558,114)	(2,541,110)
Net pension liabilities (asset)	47,721,721	2,944,619
Net pension expense adjustment	(15,842,616)	(722,787)

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, 2021, the following employees were covered by the benefit terms:

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

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 2021 calculated contribution of \$198,570 was paid in full.

Net OPEB Liability

The County's net OPEB liability was measured as of December 31, 2021. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021 with a measurement date of December 31, 2021 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, 2021:

- 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-2021
- 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, 2021.

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate of Return
Broad US Equities	52.00%	5.17%
Developed Foreign Equities	10.00%	6.27%
Emerging Markets	0.00%	0.00%
Traded Real Estate	2.00%	5.60%
US Government Bonds	30.00%	1.39%
Cash	6.00%	-0.26%
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, 2020	\$ 4,189,075	\$ 5,227,595	\$ (1,038,520)
Changes for the year:			
Service Cost	163,855	-	163,855
Interest on the Total OPEB Liability	216,709	-	216,709
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	-	-	-
Effect of assumption changes or inputs	758	-	758
Changes of Assumptions	-	-	-
Contributions – Employer	-	198,570	(198,570)
Contributions – Members	-	-	-
Net Investment Income	-	641,463	(641,463)
Benefit Payments	(456,090)	-	(456,090)
Administrative expenses	-	-	-
Net Changes	(74,768)	840,033	(914,801)
Balances at December 31, 2021	<u>\$ 4,114,307</u>	<u>\$ 6,067,628</u>	<u>\$ (1,953,321)</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>\$ (1,667,577)</u>	<u>\$ (1,953,321)</u>	<u>\$ (2,215,657)</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>\$ (2,322,333)</u>	<u>\$ (1,953,321)</u>	<u>\$ (1,524,859)</u>

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

At December 31, 2021, 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 Resource	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 26,137	\$ (365,431)
Changes in assumptions	13,156	(28,563)
Net difference between projected and actual earnings on OPEB plan investments	74,318	(706,359)
Total Deferred Amounts to be recognized in OPEB expense in future periods	113,611	(1,100,353)
<i>OPEB Contributions made subsequent to the Measurement Date</i>	-	-
Total Deferred Amounts Related to OPEB	<u>\$ 113,611</u>	<u>\$ (1,100,353)</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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:

Year Ending December 31,	
2022	\$ (255,069)
2023	(329,389)
2024	(240,459)
2025	(160,788)
2026	(8,202)
Thereafter	7,165
	<u>\$ (986,742)</u>

The allocation of amounts related to OPEB are as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 109,805	\$ 1,315
Net OPEB assets (liabilities)	1,874,519	78,802
Deferred inflows	(1,058,757)	(39,111)
Net OPEB expense adjustment	(770,679)	(38,348)

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 Empower, 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 2021 were as follows:

	Expenses	Program Revenues			Grants Department	Flood Prevention
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Grants Department						
Governmental activities						
Job programs	\$ 2,893,639	\$ 25	\$ 3,009,993	\$ -	\$ 116,379	
Housing programs	5,817,744	436,678	5,609,671	-	228,605	
Energy programs	8,992,683	-	9,380,250	-	387,567	
Community programs	933,594	1,583	970,448	-	38,437	
Support services	(78,123)	-	-	-	78,123	
	<u>18,559,537</u>	<u>438,286</u>	<u>18,970,362</u>	<u>-</u>	<u>849,111</u>	
Flood Prevention						
Governmental activities						
Flood prevention	5,227,738	-	-	-		\$ (5,227,738)
	<u>\$ 23,787,275</u>	<u>\$ 438,286</u>	<u>\$ 18,970,362</u>	<u>\$ -</u>		
			General Revenue			
			Sales Tax	-	7,060,701	
			General	-	-	
			Interest	1,331	(24,869)	
			Changes in net position	<u>850,442</u>	<u>1,808,094</u>	
			Net position - beginning of year	2,105,795	18,061,381	
			Net position - end of year	<u>\$ 2,956,237</u>	<u>\$ 19,869,475</u>	

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

ST. CLAIR COUNTY, ILLINOIS
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 \$567,768 from the Grants Department and \$768,280 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, 2021. 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

The effects of subsequent events on the financial statements have been evaluated through September 14, 2022, which is the date the financial statements are available to be issued.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2021

Calendar year ending December 31,	ECO						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability							
Service Cost	\$ 70,638	\$ 73,077	\$ 101,192	\$ 95,059	\$ 170,547	\$ 213,658	\$ 246,152
Interest on the Total Pension Liability	1,186,996	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	253,491	(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	(1,246,460)	(1,276,351)	(1,243,282)	(1,150,079)	(1,160,635)	(1,003,058)	(999,989)
Net Change in Total Pension Liability	264,665	(338,446)	(487,728)	239,933	(509,381)	(523,974)	472,841
Total Pension Liability - Beginning	16,960,271	17,298,717	17,786,445	17,546,512	18,055,893	18,579,867	18,107,026
Total Pension Liability - Ending (A)	\$ 17,224,936	\$ 16,960,271	\$ 17,298,717	\$ 17,786,445	\$ 17,546,512	\$ 18,055,893	\$ 18,579,867
Plan Fiduciary Net Position							
Employer Contributions	\$ 204,382	\$ 213,912	\$ 187,405	\$ 258,031	\$ 315,487	\$ 502,594	\$ 476,127
Employee Contributions	26,007	26,106	27,414	41,366	55,330	65,652	67,611
Net Investment Income	3,183,095	2,488,436	2,883,779	(1,095,243)	2,820,427	1,003,709	73,854
Benefit Payments, including Refunds of Employee Contributions	(1,246,460)	(1,276,351)	(1,243,282)	(1,150,079)	(1,160,635)	(1,003,058)	(999,989)
Other (Net Transfer)	161,844	(25,412)	100,355	49,260	(1,110,543)	(111,970)	456,609
Net Change in Plan Fiduciary Net Position	2,328,868	1,426,691	1,955,671	(1,896,665)	920,066	456,927	74,212
Plan Fiduciary Net Position - Beginning	17,935,894	16,509,203	14,553,532	16,450,197	15,530,131	15,073,204	14,998,992
Plan Fiduciary Net Position - Ending (B)	\$ 20,264,762	\$ 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)	\$ (3,039,826)	\$ (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	117.65%	105.75%	95.44%	81.82%	93.75%	86.01%	81.13%
Covered Valuation Payroll	\$ 346,763	\$ 352,065	\$ 365,527	\$ 518,975	\$ 576,299	\$ 869,390	\$ 890,371
Net Pension Liability as a Percentage of Covered Valuation Payroll	-876.63%	-277.11%	215.99%	622.94%	190.23%	290.52%	393.84%

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, 2021

Calendar year ending December 31,	Regular						
	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	\$ 3,084,825	\$ 2,985,201	\$ 2,968,298	\$ 2,865,487	\$ 3,059,796	\$ 3,155,682	\$ 3,290,083
Interest on the Total Pension Liability	15,995,292	15,435,770	14,957,814	14,756,078	14,693,167	14,083,291	13,439,215
Changes in Benefit Terms	-	-	-	-	-	-	-
Difference between Expected and Actual Experience of the Total Pension Liability	(775,973)	3,910,476	789,456	(2,373,016)	(385,097)	287,641	516,342
Changes of Assumptions	-	(1,632,318)	-	5,486,559	(6,248,889)	(458,482)	445,229
Benefit Payments, including Refunds of Employee Contributions	(13,602,485)	(12,460,292)	(11,802,751)	(10,636,334)	(9,729,695)	(9,051,476)	(8,016,344)
Net Change in Total Pension Liability	4,701,659	8,238,837	6,912,817	10,098,774	1,389,282	8,016,656	9,674,525
Total Pension Liability - Beginning	225,883,554	217,644,717	210,731,900	200,633,126	199,243,844	191,227,188	181,552,663
Total Pension Liability - Ending (A)	<u>\$ 230,585,213</u>	<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>
Plan Fiduciary Net Position							
Employer Contributions	\$ 2,828,458	\$ 3,069,994	\$ 2,363,849	\$ 3,216,422	\$ 3,120,553	\$ 3,033,920	\$ 3,134,717
Employee Contributions	1,452,420	1,501,696	1,428,723	1,391,836	1,359,953	1,347,440	1,468,391
Net Investment Income	41,567,176	31,510,871	35,946,549	(11,434,050)	31,814,399	11,777,637	877,987
Benefit Payments, including Refunds of Employee Contributions	(13,602,485)	(12,460,292)	(11,802,751)	(10,636,334)	(9,729,695)	(9,051,476)	(8,016,344)
Other (Net Transfer)	(326,977)	824,702	283,219	2,981,129	(3,201,115)	702,710	(1,902,934)
Net Change in Plan Fiduciary Net Position	31,918,592	24,446,971	28,219,589	(14,480,997)	23,364,095	7,810,231	(4,438,183)
Plan Fiduciary Net Position - Beginning	242,225,729	217,778,758	189,559,169	204,040,166	180,676,071	172,865,840	177,304,023
Plan Fiduciary Net Position - Ending (B)	<u>\$ 274,144,321</u>	<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>
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ (43,559,108)	\$ (16,342,175)	\$ (134,041)	\$ 21,172,731	\$ (3,407,040)	\$ 18,567,773	\$ 18,361,348
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	118.89%	107.23%	100.06%	89.95%	101.70%	90.68%	90.40%
Covered Valuation Payroll	\$ 31,923,903	\$ 32,565,185	\$ 29,744,916	\$ 29,481,407	\$ 29,260,466	\$ 28,784,814	\$ 29,997,292
Net Pension Liability as a Percentage of Covered Valuation Payroll	-136.45%	-50.18%	-0.45%	71.82%	-11.64%	64.51%	61.21%

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, 2021

Calendar year ending December 31,	SLEP						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability							
Service Cost	\$ 1,670,994	\$ 1,761,537	\$ 1,728,154	\$ 1,672,024	\$ 1,660,075	\$ 1,773,155	\$ 1,817,345
Interest on the Total Pension Liability	7,293,646	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	784,333	204,095	3,057,121	(1,152,980)	1,360,308	241,025	(1,501,680)
Changes of Assumptions	-	(579,796)	-	2,691,334	(778,878)	(314,617)	202,867
Benefit Payments, including Refunds of Employee Contributions	(4,813,184)	(4,605,893)	(4,242,545)	(3,725,120)	(3,598,277)	(3,283,530)	(3,072,421)
Net Change in Total Pension Liability	4,935,789	3,808,285	7,070,427	5,818,927	4,633,680	4,092,772	2,928,282
Total Pension Liability - Beginning	102,173,110	98,364,825	91,294,398	85,475,471	80,841,791	76,749,019	73,820,737
Total Pension Liability - Ending (A)	<u>\$ 107,108,899</u>	<u>\$ 102,173,110</u>	<u>\$ 98,364,825</u>	<u>\$ 91,294,398</u>	<u>\$ 85,475,471</u>	<u>\$ 80,841,791</u>	<u>\$ 76,749,019</u>
Plan Fiduciary Net Position							
Employer Contributions	\$ 2,426,765	\$ 2,279,119	\$ 1,911,878	\$ 1,901,331	\$ 2,006,273	\$ 2,031,214	\$ 2,101,597
Employee Contributions	902,775	696,322	717,141	694,890	708,326	739,720	715,895
Net Investment Income	16,785,787	12,594,957	14,038,947	(5,270,818)	12,258,896	4,211,124	306,941
Benefit Payments, including Refunds of Employee Contributions	(4,813,184)	(4,605,893)	(4,242,545)	(3,725,120)	(3,598,277)	(3,283,530)	(3,072,421)
Other (Net Transfer)	(785,790)	402,935	498,514	1,237,593	(777,466)	2,666,358	(999,593)
Net Change in Plan Fiduciary Net Position	14,516,353	11,367,440	12,923,935	(5,162,124)	10,597,752	6,364,886	(947,581)
Plan Fiduciary Net Position - Beginning	96,659,951	85,292,511	72,368,576	77,530,700	66,932,948	60,568,062	61,515,643
Plan Fiduciary Net Position - Ending (B)	<u>\$ 111,176,304</u>	<u>\$ 96,659,951</u>	<u>\$ 85,292,511</u>	<u>\$ 72,368,576</u>	<u>\$ 77,530,700</u>	<u>\$ 66,932,948</u>	<u>\$ 60,568,062</u>
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ (4,067,405)	\$ 5,513,159	\$ 13,072,314	\$ 18,925,822	\$ 7,944,771	\$ 13,908,843	\$ 16,180,957
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	103.80%	94.60%	89.71%	79.27%	90.71%	82.79%	78.92%
Covered Valuation Payroll	\$ 9,290,829	\$ 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	-43.78%	59.38%	140.99%	210.33%	86.37%	152.97%	171.46%

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 Pension Contributions
December 31, 2021

Calendar year ending December 31,	ECO						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarily Determined Contribution	\$ 204,382	\$ 215,957	\$ 187,406	\$ 259,799	\$ 314,832	\$ 502,594	\$ 474,479
Actual Contribution	204,382	213,912	187,405	258,031	315,487	502,594	476,127
Contribution Deficiency (Excess)	-	2,045	1	1,768	(655)	-	(1,648)
Covered Valuation Payroll	346,763	352,065	365,527	518,975	576,299	869,390	890,371
Actual Contribution as a % of Covered Valuation Payroll	58.94%	60.76%	51.27%	49.72%	54.74%	57.81%	53.48%
Estimate based on:							
Contribution rate	58.94%	61.34%	51.27%	50.06%	54.63%	57.81%	53.29%
Covered valuation payroll	\$ 346,763	\$ 352,065	\$ 365,527	\$ 518,975	\$ 576,299	\$ 869,390	\$ 890,371

Calendar year ending December 31,	Regular						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarily Determined Contribution	\$ 2,828,458	\$ 3,070,897	\$ 2,364,721	\$ 3,216,422	\$ 3,125,018	\$ 3,033,919	\$ 3,134,717
Actual Contribution	2,828,458	3,069,994	2,363,849	3,216,422	3,120,553	3,033,920	3,134,717
Contribution Deficiency (Excess)	-	903	872	-	4,465	(1)	-
Covered Valuation Payroll	31,923,903	32,565,185	29,744,916	29,481,407	29,260,466	28,784,814	29,997,292
Actual Contribution as a % of Covered Valuation Payroll	8.86%	9.43%	7.95%	10.91%	10.66%	10.54%	10.45%
Estimate based on:							
Contribution rate	8.86%	9.43%	7.95%	10.91%	10.68%	10.54%	10.45%
Covered valuation payroll	\$ 31,923,903	\$ 32,565,185	\$ 29,744,916	\$ 29,481,407	\$ 29,260,466	\$ 28,784,814	\$ 29,997,292

Calendar year ending December 31,	SLEP						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarily Determined Contribution	\$ 2,426,765	\$ 2,279,292	\$ 1,911,878	\$ 1,901,331	\$ 2,006,272	\$ 2,031,215	\$ 2,101,596
Actual Contribution	2,426,765	2,279,119	1,911,878	1,901,331	2,006,273	2,031,214	2,101,597
Contribution Deficiency (Excess)	-	173	-	-	(1)	1	(1)
Covered Valuation Payroll	9,290,829	9,284,287	9,271,960	8,998,255	9,198,864	9,092,277	9,436,894
Actual Contribution as a % of Covered Valuation Payroll	26.12%	24.55%	20.62%	21.13%	21.81%	22.34%	22.27%
Estimate based on:							
Contribution rate	26.12%	24.55%	20.62%	21.13%	21.81%	22.34%	22.27%
Covered valuation payroll	\$ 9,290,829	\$ 9,284,287	\$ 9,271,960	\$ 8,998,255	\$ 9,198,864	\$ 9,092,277	\$ 9,436,894

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, 2021

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 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 2021 Contribution Rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	22-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset Valuation Method:	SLEP supplemental liabilities attributable to Public Act 94-712
Wage Growth:	5-year smoothed market; 20% corridor
Price Inflation:	3.25%
Salary Increases:	2.50%
Investment Rate of Return:	3.35% to 14.25%, including inflation
Retirement Age:	7.25%
Mortality:	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. For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were 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, IMRF specific mortality rates were 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

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net OPEB Liability and Related Ratios
December 31, 2021

Calendar year ending December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability					
Service Cost	\$ 163,855	\$ 155,076	\$ 164,061	\$ 155,877	\$ 178,351
Interest on the total OPEB liability	216,709	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	758	16,492	(45,267)	-	-
Benefit Payments	(456,090)	(403,250)	(403,832)	(450,377)	(442,026)
Net Change in total OPEB liability	<u>(74,768)</u>	<u>19,428</u>	<u>(64,592)</u>	<u>(757,849)</u>	<u>(3,498)</u>
Total OPEB Liability - Beginning	<u>4,189,075</u>	<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>\$ 4,114,307</u>	<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	\$ 198,570	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951
Employee Contributions	-	-	-	-	-
Net Investment Income	641,463	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>840,033</u>	<u>826,620</u>	<u>871,287</u>	<u>143,976</u>	<u>491,122</u>
Plan Fiduciary Net Position - Beginning	<u>5,227,595</u>	<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>\$ 6,067,628</u>	<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)	\$ (1,953,321)	\$ (1,038,520)	\$ (231,328)	\$ 704,551	\$ 1,606,376
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	147.48%	124.79%	105.55%	83.36%	67.82%
Covered Valuation Payroll	\$ 39,682,386	\$ 41,062,543	\$ 37,796,831	\$ 37,379,348	\$ 37,088,820
Net OPEB Liability as a Percentage of Covered Valuation Payroll	-4.92%	-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, 2021

Calendar year ending December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution	\$ 198,570	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951	\$ 172,918
Actual Contribution	\$ 198,570	192,238	235,245	334,951	334,951	172,918
Contribution Deficiency (Excess)	-	-	-	-	-	-
Covered Valuation Payroll	\$39,682,386	\$41,062,543	\$37,796,831	\$37,379,348	\$37,088,820	\$38,793,138
Actual Contribution as a % of Covered Valuation Payroll	0.50%	0.47%	0.62%	0.90%	0.90%	0.45%

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

ST CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Notes to Net OPEB Liability and Contribution Schedules
December 31, 2021

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 2022 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 2021 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, 2021
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-2021.
Other Information:	
Notes:	There were no significant changes between the valuation date and the fiscal year end.

*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, 2021. This is the date as of which the total OPEB liability is determined. The Reporting Date is December 31, 2021. 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, 2021

	Budgeted Amounts		Budgetary Basis Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 14,276,035	\$ 14,276,035	\$ 15,202,735	\$ 926,700
State income tax	4,000,000	4,000,000	7,201,145	3,201,145
Personal property replacement tax	2,500,000	2,500,000	4,628,984	2,128,984
Sales tax	10,200,000	10,200,000	14,400,339	4,200,339
Other taxes	185,000	185,000	326,234	141,234
Revenue from federal/state agencies	329,364	329,364	335,492	6,128
Revenue from local agencies	42,000	42,000	121,416	79,416
Licenses, permits, fines, fees and services	15,480,833	17,554,209	20,199,360	2,645,151
Earnings on investments	66,620	66,620	108,613	41,993
Miscellaneous revenues	555,050	555,050	74,998	(480,052)
	<u>47,634,902</u>	<u>49,708,278</u>	<u>62,599,316</u>	<u>12,891,038</u>
EXPENDITURES				
General government	30,283,017	29,738,618	27,145,145	(2,593,473)
Public safety	18,474,811	21,082,317	18,444,210	(2,638,107)
Judicial	4,863,650	4,873,920	4,491,640	(382,280)
Public health	18,000	18,000	-	(18,000)
	<u>53,639,478</u>	<u>55,712,855</u>	<u>50,080,995</u>	<u>(5,631,860)</u>
Excess of revenues over (under) expenditures	<u>(6,004,576)</u>	<u>(6,004,577)</u>	<u>12,518,321</u>	<u>18,522,898</u>
Other financing sources (uses):				
Operating transfers-in	1,250,000	250,000	2,005,650	1,755,650
Operating transfers-out	<u>(3,787,500)</u>	<u>(2,020,000)</u>	<u>(736,142)</u>	<u>1,283,858</u>
Total other financing sources (uses)	<u>(2,537,500)</u>	<u>(1,770,000)</u>	<u>1,269,508</u>	<u>3,039,508</u>
Net changes in fund balances	<u>\$ (8,542,076)</u>	<u>\$ (7,774,577)</u>	<u>\$ 13,787,829</u>	<u>\$ 21,562,406</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			1,515,274	
Effect of market value adjustment on investments			(147,862)	
Effect of unrecorded liabilities			(1,094,583)	
Effect of unrecorded deferred inflows			(622,309)	
Effect of due to/from other funds			2,509,488	
Beginning fund balances			<u>35,120,992</u>	
Ending fund balances			<u>\$ 51,068,829</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, 2021

	Budgeted Amounts		Budgetary Basis Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 4,100,669	\$ 4,100,669	\$ 4,316,519	\$ 215,850
Motor fuel tax	16,060,148	16,060,148	7,809,198	(8,250,950)
Revenue from federal/state agencies	360,000	360,000	3,008,609	2,648,609
Revenue from local agencies	-	-	1,766	1,766
Licenses, permits, fines, fees and services	1,033,700	1,033,700	1,049,985	16,285
Earnings on investments	351,755	351,755	176,337	(175,418)
Miscellaneous revenues	44,050	44,050	54,997	10,947
	<u>21,950,322</u>	<u>21,950,322</u>	<u>16,417,411</u>	<u>(5,532,911)</u>
EXPENDITURES				
Transportation	<u>37,278,864</u>	<u>40,703,369</u>	<u>8,814,646</u>	<u>(31,888,723)</u>
	<u>37,278,864</u>	<u>40,703,369</u>	<u>8,814,646</u>	<u>(31,888,723)</u>
Excess of revenues over (under) expenditures	<u>(15,328,542)</u>	<u>(18,753,047)</u>	<u>7,602,765</u>	<u>26,355,812</u>
Other financing sources (uses):				
Operating transfers-in	-	-	-	-
Operating transfers-out	(2,000,000)	(2,000,000)	(1,891,511)	108,489
Bond proceeds	-	-	-	-
Total other financing sources (uses)	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,891,511)</u>	<u>108,489</u>
Net changes in fund balances	<u>\$ (17,328,542)</u>	<u>\$ (20,753,047)</u>	5,711,254	<u>\$ 26,464,301</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			206,968	
Effect of market value adjustment on investments			(243,529)	
Effect of unrecorded liabilities			(55,839)	
Effect of unrecorded deferred inflows			(144,153)	
Effect of due to/from other funds			(27)	
Beginning fund balances			<u>54,503,981</u>	
Ending fund balances			<u>\$ 59,978,655</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
Lease Payable Fund
For the year ended December 31, 2021

	Budgeted Amounts		Budgetary Basis Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 13,150,820	\$ 13,150,820	\$ 13,780,878	\$ 630,058
Revenue from local agencies	4,000	4,000	5,000	1,000
Earnings on investments	<u>12,300</u>	<u>12,300</u>	<u>5,982</u>	<u>(6,318)</u>
	<u>13,167,120</u>	<u>13,167,120</u>	<u>13,791,860</u>	<u>624,740</u>
EXPENDITURES				
General government	<u>12,870,230</u>	<u>12,870,230</u>	<u>12,796,554</u>	<u>(73,676)</u>
	<u>12,870,230</u>	<u>12,870,230</u>	<u>12,796,554</u>	<u>(73,676)</u>
Net changes in fund balances	<u>\$ 296,890</u>	<u>\$ 296,890</u>	995,306	<u>\$ 698,416</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			107,862	
Effect of market value adjustment on investments			(7,097)	
Effect of unrecorded deferred inflows			(580,115)	
Beginning fund balances			<u>1,711,852</u>	
Ending fund balances			<u>\$ 2,227,808</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
American Rescue Fund
For the year ended December 31, 2021

	Budgeted Amounts		Budgetary Basis Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Revenue from federal/state agencies	\$ -	\$ -	\$ 25,220,481	\$ 25,220,481
Earnings on investments	-	-	22,682	22,682
	-	-	25,243,163	25,243,163
EXPENDITURES				
General government	-	1,433,544	1,433,544	-
Public safety	-	42,000	42,000	-
Public health	-	53,882	53,882	-
	-	1,529,426	1,529,426	-
Excess of revenues over (under) expenditures	-	(1,529,426)	23,713,737	25,243,163
Net changes in fund balances	\$ -	\$ (1,529,426)	\$ 23,713,737	\$ 25,243,163
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of market value adjustment on investments			(74,964)	
Beginning fund balances			-	
Ending fund balances			\$ 23,638,773	

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, 2021

	Budgeted Amounts		Budgetary Basis Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Earnings on investments	116,500	116,500	56,042	(60,458)
	<u>116,500</u>	<u>116,500</u>	<u>56,042</u>	<u>(60,458)</u>
EXPENDITURES				
Debt service	5,310,420	5,310,420	5,308,410	(2,010)
	<u>5,310,420</u>	<u>5,310,420</u>	<u>5,308,410</u>	<u>(2,010)</u>
Excess of revenues over (under) expenditures	<u>(5,193,920)</u>	<u>(5,193,920)</u>	<u>(5,252,368)</u>	<u>(58,448)</u>
Other financing sources (uses):				
Operating transfers-in	2,000,000	2,000,000	3,199,368	
Bond proceeds	-	-	-	-
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>3,199,368</u>	<u>-</u>
Net changes in fund balances	<u>\$ (3,193,920)</u>	<u>\$ (3,193,920)</u>	(2,053,000)	<u>\$ (58,448)</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			(6,315)	
Effect of market value adjustment on investments			(57,451)	
Beginning fund balances			<u>15,759,736</u>	
Ending fund balances			<u>\$ 13,642,970</u>	

ST. CLAIR COUNTY, ILLINOIS
Notes to Other Required Supplementary Information
December 31, 2021

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 and American Rescue Funds have 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, Lease Payable, and American Rescue 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 related 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, 2021

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
ASSETS						
Cash	\$ 1,013,263	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in cash and investment pool	26,012,963	1,275,478	2,862,050	406,796	998,017	4,022,304
Accounts receivable	4,649,108	-	912,682	47	33,438	28,417
Taxes receivable	10,063,937	-	-	-	-	5,164,812
Interest receivable	14,936	1,007	-	328	-	1,637
Internal balances	3,995,928	-	5,700,000	-	-	(863)
Inventory	74,842	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	953,624
Total assets	\$ 45,824,977	\$ 1,276,485	\$ 9,474,732	\$ 407,171	\$ 1,031,455	\$ 10,169,931
LIABILITIES						
Liabilities						
Accounts payable	\$ 643,597	\$ -	\$ -	\$ -	\$ 25,602	\$ 141,724
Accrued salaries	1,650,287	-	-	8,192	2,769	8,207
Internal balances	-	-	-	-	-	-
Funds held in escrow	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	1,883,205
Total liabilities	2,293,884	-	-	8,192	28,371	2,033,136
DEFERRED INFLOWS OF RESOURCES						
Deferred taxes and related fees	10,987,209	-	-	-	-	5,164,812
FUND BALANCE						
Nonspendable	74,842	-	-	-	-	953,624
Restricted	-	-	-	-	-	2,018,359
Committed	-	-	-	398,979	533,235	-
Assigned	-	1,276,485	-	-	469,849	-
Unassigned	32,469,042	-	9,474,732	-	-	-
Total fund balance	32,543,884	1,276,485	9,474,732	398,979	1,003,084	2,971,983
Total liabilities, deferred inflows of resources and fund balance	\$ 45,824,977	\$ 1,276,485	\$ 9,474,732	\$ 407,171	\$ 1,031,455	\$ 10,169,931

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet - All General Fund Accounts
December 31, 2021

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
ASSETS							
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,585	\$ 1,071,848
Equity in cash and investment pool	2,380,918	-	299,896	-	307,077	(37,720)	38,527,779
Accounts receivable	-	225,203	14,675	6,133	-	-	5,869,703
Taxes receivable	-	-	-	-	-	-	15,228,749
Interest receivable	1,176	-	-	43	442	-	19,569
Internal balances	3,148,864	(180,305)	(1,954,655)	(9,298)	(210,486)	-	10,489,185
Inventory	-	-	-	-	-	-	74,842
Prepaid expenditures	-	-	-	-	-	-	953,624
Total assets	\$ 5,530,958	\$ 44,898	\$ (1,640,084)	\$ (3,122)	\$ 97,033	\$ 20,865	\$ 72,235,299
LIABILITIES							
Liabilities							
Accounts payable	\$ 30,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,373
Accrued salaries	-	138,543	96,417	-	-	-	1,904,415
Internal balances	267,430	128	-	-	97,033	-	364,591
Funds held in escrow	-	-	-	-	-	20,865	20,865
Other liabilities	-	-	-	-	-	-	1,883,205
Total liabilities	297,880	138,671	96,417	-	97,033	20,865	5,014,449
DEFERRED INFLOWS OF RESOURCES							
Deferred taxes and related fees	-	-	-	-	-	-	16,152,021
FUND BALANCE							
Nonspendable	-	-	-	-	-	-	1,028,466
Restricted	-	-	-	-	-	-	2,018,359
Committed	5,233,078	-	-	-	-	-	6,165,292
Assigned	-	-	-	-	-	-	1,746,334
Unassigned	-	(93,773)	(1,736,501)	(3,122)	-	-	40,110,378
Total fund balance	5,233,078	(93,773)	(1,736,501)	(3,122)	-	-	51,068,829
Total liabilities, deferred inflows of resources and fund balance	\$ 5,530,958	\$ 44,898	\$ (1,640,084)	\$ (3,122)	\$ 97,033	\$ 20,865	\$ 72,235,299

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All General Fund Accounts
For the year ended December 31, 2021

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
REVENUES						
Property taxes	\$ 9,700,727	\$ -	\$ -	\$ -	\$ -	\$ 4,974,922
State income tax	7,329,882	-	-	-	-	-
Personal property replacement tax	-	-	5,087,912	-	-	-
Sales tax	15,005,809	-	-	-	-	-
Other taxes	-	-	-	-	347,384	-
Revenue from federal/state agencies	416,251	-	-	-	-	-
Revenue from local agencies	-	-	-	-	-	54,273
Licenses, permits, fines, fees and services	15,457,461	-	-	424,481	74,145	-
Earnings on investments	(23,176)	(1,427)	(12,484)	(476)	(4,028)	(7,238)
Miscellaneous revenues	81,474	-	-	-	-	1
	<u>47,968,428</u>	<u>(1,427)</u>	<u>5,075,428</u>	<u>424,005</u>	<u>417,501</u>	<u>5,021,958</u>
EXPENDITURES						
General government	16,675,218	-	-	427,751	304,216	3,751,852
Public safety	14,920,270	-	-	-	-	-
Judicial	4,477,943	-	-	-	-	-
Public Health	18,000	-	-	-	-	-
	<u>36,091,431</u>	<u>-</u>	<u>-</u>	<u>427,751</u>	<u>304,216</u>	<u>3,751,852</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,876,997</u>	<u>(1,427)</u>	<u>5,075,428</u>	<u>(3,746)</u>	<u>113,285</u>	<u>1,270,106</u>
Other financing sources (uses)						
Operating transfers-in	329,748	-	-	-	-	-
Operating transfers-out	(303,448)	-	(685,090)	-	-	(492,744)
Total other financing sources (uses)	<u>26,300</u>	<u>-</u>	<u>(685,090)</u>	<u>-</u>	<u>-</u>	<u>(492,744)</u>
Net changes in fund balances	11,903,297	(1,427)	4,390,338	(3,746)	113,285	777,362
Beginning 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>
Ending fund balances	<u>\$ 32,543,884</u>	<u>\$ 1,276,485</u>	<u>\$ 9,474,732</u>	<u>\$ 398,979</u>	<u>\$ 1,003,084</u>	<u>\$ 2,971,983</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, 2021

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,675,649
State income tax	-	-	-	-	-	-	7,329,882
Personal property replacement tax	-	-	-	-	-	-	5,087,912
Sales tax	-	-	-	-	-	-	15,005,809
Other taxes	-	-	-	-	-	-	347,384
Revenue from federal/state agencies	-	-	-	-	-	-	416,251
Revenue from local agencies	-	-	-	-	-	-	54,273
Licenses, permits, fines, fees and services	-	1,974,456	2,089,061	25,969	-	-	20,045,573
Earnings on investments	(7,238)	(9)	(1,081)	(61)	-	-	(57,218)
Miscellaneous revenues	-	-	-	-	-	-	81,475
	<u>(7,238)</u>	<u>1,974,447</u>	<u>2,087,980</u>	<u>25,908</u>	<u>-</u>	<u>-</u>	<u>62,986,990</u>
EXPENDITURES							
General government	(27,406)	-	-	-	-	-	21,131,631
Public safety	-	1,972,604	2,043,576	-	-	-	18,936,450
Judicial	-	-	-	27,839	-	-	4,505,782
Public Health	-	-	-	-	-	-	18,000
	<u>(27,406)</u>	<u>1,972,604</u>	<u>2,043,576</u>	<u>27,839</u>	<u>-</u>	<u>-</u>	<u>44,591,863</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,168</u>	<u>1,843</u>	<u>44,404</u>	<u>(1,931)</u>	<u>-</u>	<u>-</u>	<u>18,395,127</u>
Other financing sources (uses)							
Operating transfers-in	-	-	-	-	-	-	329,748
Operating transfers-out	(1,295,756)	-	-	-	-	-	(2,777,038)
Total other financing sources (uses)	<u>(1,295,756)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,447,290)</u>
Net changes in fund balances	(1,275,588)	1,843	44,404	(1,931)	-	-	15,947,837
Beginning fund balances	<u>6,508,666</u>	<u>(95,616)</u>	<u>(1,780,905)</u>	<u>(1,191)</u>	<u>-</u>	<u>-</u>	<u>35,120,992</u>
Ending fund balances	<u>\$ 5,233,078</u>	<u>\$ (93,773)</u>	<u>\$ (1,736,501)</u>	<u>\$ (3,122)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,068,829</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Transportation Fund Accounts
For the year ended December 31, 2021

	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	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Equity in cash and investment pool	6,304,615	8,418,058	5,365,419	13,804,892	22,706,023	473,627	3,004,627	400,619	-	60,477,880
Accounts receivable	-	-	-	486,292	-	-	115,780	-	-	602,072
Taxes receivable	2,737,390	116,742	1,433,104	-	-	-	-	-	-	4,287,236
Interest receivable	3,728	6,650	3,344	7,558	17,951	199	1,961	316	-	41,707
Internal balances	(89,686)	35,214	-	11,785	-	(4,534)	(36,827)	-	88,728	4,680
Inventory	-	-	-	386,729	-	-	-	-	-	386,729
Advances to other governments	-	-	-	-	1,600,000	-	-	-	-	1,600,000
Total assets	\$ 8,956,547	\$ 8,576,664	\$ 6,801,867	\$ 14,697,256	\$ 24,323,974	\$ 469,292	\$ 3,085,541	\$ 400,935	\$ 88,728	\$ 67,400,804
LIABILITIES										
Accounts payable	\$ 73,358	\$ 1,005,724	\$ 1,610,294	\$ 321,026	\$ -	\$ 9,817	\$ 25,966	\$ -	\$ -	\$ 3,046,185
Accrued salaries	-	-	-	-	-	-	-	-	88,728	88,728
Total liabilities	73,358	1,005,724	1,610,294	321,026	-	9,817	25,966	-	88,728	3,134,913
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	2,737,390	116,742	1,433,104	-	-	-	-	-	-	4,287,236
FUND BALANCE										
Nonspendable	-	-	-	386,729	-	-	-	-	-	386,729
Restricted	6,145,799	7,454,198	3,758,469	13,989,501	24,323,974	459,475	3,059,575	400,935	-	59,591,926
	6,145,799	7,454,198	3,758,469	14,376,230	24,323,974	459,475	3,059,575	400,935	-	59,978,655
Total liabilities, deferred inflows of resources and fund balance	\$ 8,956,547	\$ 8,576,664	\$ 6,801,867	\$ 14,697,256	\$ 24,323,974	\$ 469,292	\$ 3,085,541	\$ 400,935	\$ 88,728	\$ 67,400,804

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Transportation Fund Accounts
For the year ended December 31, 2021

	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	\$ 2,673,523	\$ 112,539	\$ 1,381,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,167,451
Motor fuel tax	-	-	-	8,944,792	-	-	1,917,626	-	-	10,862,418
Revenue from federal/state agencies	18,875	-	-	-	-	-	-	-	-	18,875
Revenue from local agencies	1,766	-	-	-	-	926,952	-	-	-	928,718
Licenses, permits, fines, fees and services	111,318	-	9,660	22,055	-	647	-	-	-	143,680
Earnings on investments	(9,382)	(9,553)	(7,395)	(21,762)	(28,570)	(1,176)	(3,331)	(415)	-	(81,584)
Miscellaneous revenues	85	-	-	43,703	-	-	222	-	-	44,010
	<u>2,796,185</u>	<u>102,986</u>	<u>1,383,654</u>	<u>8,988,788</u>	<u>(28,570)</u>	<u>926,423</u>	<u>1,914,517</u>	<u>(415)</u>	<u>-</u>	<u>16,083,568</u>
EXPENDITURES										
Transportation	<u>1,759,450</u>	<u>67,125</u>	<u>678,663</u>	<u>2,857,655</u>	<u>1,574,391</u>	<u>541,084</u>	<u>1,246,948</u>	<u>-</u>	<u>(7,933)</u>	<u>8,717,383</u>
	<u>1,759,450</u>	<u>67,125</u>	<u>678,663</u>	<u>2,857,655</u>	<u>1,574,391</u>	<u>541,084</u>	<u>1,246,948</u>	<u>-</u>	<u>(7,933)</u>	<u>8,717,383</u>
Excess of revenues over (under) expenditures	<u>1,036,735</u>	<u>35,861</u>	<u>704,991</u>	<u>6,131,133</u>	<u>(1,602,961)</u>	<u>385,339</u>	<u>667,569</u>	<u>(415)</u>	<u>7,933</u>	<u>7,366,185</u>
Other financing sources (uses)										
Operating transfers-out	-	-	-	(1,891,511)	-	-	-	-	-	(1,891,511)
Total other financing sources (uses)	-	-	-	(1,891,511)	-	-	-	-	-	(1,891,511)
Net changes in fund balances	1,036,735	35,861	704,991	4,239,622	(1,602,961)	385,339	667,569	(415)	7,933	5,474,674
Beginning 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>
Ending fund balances	<u>\$ 6,145,799</u>	<u>\$ 7,454,198</u>	<u>\$ 3,758,469</u>	<u>\$ 14,376,230</u>	<u>\$ 24,323,974</u>	<u>\$ 459,475</u>	<u>\$ 3,059,575</u>	<u>\$ 400,935</u>	<u>\$ -</u>	<u>\$ 59,978,655</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2021

	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
ASSETS										
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9
Equity in cash and investment pool	3,160,611	6,776,715	851,988	1,119,851	570,182	3,373,145	4,224,462	844,704	113,939	116,874
Accounts receivable	15,316	17,638	123,668	53,664	56	767,715	242,170	-	212,743	12,527
Taxes receivable	2,093,299	4,061,806	-	-	-	-	-	434,762	-	-
Interest receivable	2,323	4,006	429	-	414	2,310	2,923	478	-	-
Internal balances	101	99	-	-	-	-	-	360	-	1,740
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 5,271,650	\$ 10,860,264	\$ 976,085	\$ 1,173,515	\$ 570,652	\$ 4,143,170	\$ 4,469,555	\$ 1,280,304	\$ 326,682	\$ 131,150
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,996	\$ 8,557	\$ 693	\$ -
Accrued salaries	-	-	-	-	7,875	-	4,378	3,946	-	-
Accrued payroll related costs	186,044	396,793	-	-	-	-	-	-	-	-
Internal balances	23	-	66,963	123,710	-	-	-	-	257,983	75,086
Unearned income	-	-	-	-	-	-	-	-	-	15,080
Total liabilities	186,067	396,793	66,963	123,710	7,875	-	55,374	12,503	258,676	90,166
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	2,093,299	4,061,806	123,668	53,664	-	767,715	-	434,762	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,992,284	6,401,665	785,454	996,141	562,777	3,375,455	4,414,181	833,039	68,006	40,984
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	2,992,284	6,401,665	785,454	996,141	562,777	3,375,455	4,414,181	833,039	68,006	40,984
Total liabilities, deferred inflows of resources and fund balance	\$ 5,271,650	\$ 10,860,264	\$ 976,085	\$ 1,173,515	\$ 570,652	\$ 4,143,170	\$ 4,469,555	\$ 1,280,304	\$ 326,682	\$ 131,150

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2021

	<u>Court Services Accounts</u>								
	<u>County Health</u>	<u>Landfill Surcharge</u>	<u>Mental Health</u>	<u>Mental Health Grants</u>	<u>Civil Defense Emergency</u>	<u>Emergency Telephone System</u>	<u>Pet Population</u>	<u>Court Automation</u>	<u>Court Document Storage</u>
ASSETS									
Cash	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 502	\$ -	\$ 16,867	\$ 16,210
Equity in cash and investment pool	3,687,841	547,365	2,219,020	91,169	-	4,654,873	45,498	3,055,116	2,808,779
Accounts receivable	1,753,532	111,789	-	34,600	2,066,721	296,077	-	-	-
Taxes receivable	668,244	-	2,942,696	-	-	-	-	-	-
Interest receivable	3,000	403	1,093	11	159	2,843	17	2,330	2,121
Internal balances	38,920	16,716	5,202	-	-	267,503	-	20,347	12,125
Inventory	15,093	-	-	-	-	-	-	-	-
Prepaid expenditures	20,781	-	-	-	-	-	-	-	-
Total assets	<u>\$ 6,187,761</u>	<u>\$ 676,273</u>	<u>\$ 5,168,011</u>	<u>\$ 125,780</u>	<u>\$ 2,066,880</u>	<u>\$ 5,221,798</u>	<u>\$ 45,515</u>	<u>\$ 3,094,660</u>	<u>\$ 2,839,235</u>
LIABILITIES									
Accounts payable	\$ 335,668	\$ 16,152	\$ 232,683	\$ 125,459	\$ 61,172	\$ 61,123	\$ 2,347	\$ 1,731	\$ 269
Accrued salaries	93,572	3,311	7,776	624	3,316	17,002	-	15,767	19,482
Accrued payroll related costs	-	-	-	-	-	-	-	-	-
Internal balances	498	2,166	-	-	1,012,709	-	-	-	-
Unearned income	227,617	25,000	-	-	-	-	-	-	-
Total liabilities	<u>657,355</u>	<u>46,629</u>	<u>240,459</u>	<u>126,083</u>	<u>1,077,197</u>	<u>78,125</u>	<u>2,347</u>	<u>17,498</u>	<u>19,751</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred taxes and related fees	668,244	-	2,942,696	-	-	-	-	-	-
FUND BALANCES									
Nonspendable	35,874	-	-	-	-	-	-	-	-
Restricted	4,826,288	629,644	1,984,856	-	989,683	5,143,673	43,168	3,077,162	2,819,484
Unassigned	-	-	-	(303)	-	-	-	-	-
Total fund balance	<u>4,862,162</u>	<u>629,644</u>	<u>1,984,856</u>	<u>(303)</u>	<u>989,683</u>	<u>5,143,673</u>	<u>43,168</u>	<u>3,077,162</u>	<u>2,819,484</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,187,761</u>	<u>\$ 676,273</u>	<u>\$ 5,168,011</u>	<u>\$ 125,780</u>	<u>\$ 2,066,880</u>	<u>\$ 5,221,798</u>	<u>\$ 45,515</u>	<u>\$ 3,094,660</u>	<u>\$ 2,839,235</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2021

Court Services Accounts (continued)

	Electronic Citation	Circuit Clerk Title IV-D BSCE	Maintenance/ Child Support Collection	Foreclosure Mediation	Custody Exchange	Law Library	Bailiff	Total Court Services	State's Attorney Title IV-D BSCE	CASA
ASSETS										
Cash	\$ 5,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,414	\$ 55,258	\$ -	\$ 64
Equity in cash and investment pool	529,799	-	244,355	69,422	179,944	1,125,182	262,123	8,274,720	4,046	3,196
Accounts receivable	-	6,048	-	-	-	263	-	6,311	98,957	-
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	403	-	276	102	97	633	224	6,186	9	2
Internal balances	-	-	269	-	-	9	141	32,891	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 535,969	\$ 6,048	\$ 244,900	\$ 69,524	\$ 180,041	\$ 1,126,087	\$ 278,902	\$ 8,375,366	\$ 103,012	\$ 3,262
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ 499	\$ -	\$ 150,000	\$ 711	\$ -	\$ 153,210	\$ 121	\$ -
Accrued salaries	-	4,572	-	-	-	2,833	25,055	67,709	18,125	-
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	-	-	606,627	606,627	80,022	-
Unearned income	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	4,572	499	-	150,000	3,544	631,682	827,546	98,268	-
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	535,969	1,476	244,401	69,524	30,041	1,122,543	-	7,900,600	4,744	3,262
Unassigned	-	-	-	-	-	-	(352,780)	(352,780)	-	-
Total fund balance	535,969	1,476	244,401	69,524	30,041	1,122,543	(352,780)	7,547,820	4,744	3,262
Total liabilities, deferred inflows of resources and fund balance	\$ 535,969	\$ 6,048	\$ 244,900	\$ 69,524	\$ 180,041	\$ 1,126,087	\$ 278,902	\$ 8,375,366	\$ 103,012	\$ 3,262

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2021

	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
ASSETS										
Cash	\$ -	\$ -	\$ 290	\$ -	\$ 17,886	\$ 1,046	\$ -	\$ -	\$ 125	\$ 831
Equity in cash and investment pool	61,341	10,857	140,845	289,505	2,526,908	51,414	173,768	80,781	-	4,792
Accounts receivable	-	-	-	2,194	317,080	-	172,330	-	-	-
Taxes receivable	80,511	-	-	-	-	-	603,836	-	-	-
Interest receivable	23	8	107	165	2,558	33	-	44	4	2
Internal balances	-	-	-	-	1,050,183	-	197	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 141,875	\$ 10,865	\$ 141,242	\$ 291,864	\$ 3,914,615	\$ 52,493	\$ 950,131	\$ 80,825	\$ 129	\$ 5,625
LIABILITIES										
Accounts payable	\$ 6,000	\$ -	\$ -	\$ -	\$ 14,540	\$ -	\$ 3,880	\$ 90	\$ -	\$ -
Accrued salaries	-	-	-	-	90,074	-	43,378	1,269	-	-
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	-	-	1,042,095	-	8,717	312
Unearned income	-	-	-	268,463	-	-	-	-	-	-
Total liabilities	6,000	-	-	268,463	104,614	-	1,089,353	1,359	8,717	312
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	80,511	-	-	-	-	-	603,836	-	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	55,364	10,865	141,242	23,401	3,810,001	52,493	-	79,466	-	5,313
Unassigned	-	-	-	-	-	-	(743,058)	-	(8,588)	-
Total fund balance	55,364	10,865	141,242	23,401	3,810,001	52,493	(743,058)	79,466	(8,588)	5,313
Total liabilities, deferred inflows of resources and fund balance	\$ 141,875	\$ 10,865	\$ 141,242	\$ 291,864	\$ 3,914,615	\$ 52,493	\$ 950,131	\$ 80,825	\$ 129	\$ 5,625

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2021

	Law Enforcement and Prosecution Programs									
	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	\$ 250	\$ -	\$ 94,391	\$ 1,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in cash and investment pool	1,120	371,756	624,889	1	-	-	-	-	-	-
Accounts receivable	-	-	75,161	-	16,524	17,437	190,674	7,764	37,326	126,599
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	1	358	254	4	-	-	-	-	-	-
Internal balances	-	3,164	152	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 1,371	\$ 375,278	\$ 794,847	\$ 1,192	\$ 16,524	\$ 17,437	\$ 190,674	\$ 7,764	\$ 37,326	\$ 126,599
LIABILITIES										
Accounts payable	\$ -	\$ 5,505	\$ 22,131	\$ -	\$ -	\$ -	\$ 90	\$ 4,326	\$ -	\$ 6,718
Accrued salaries	-	-	1,106	-	1,731	1,846	16,869	273	1,934	8,704
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	7,972	15,562	173,228	3,164	36,457	111,179
Unearned income	-	83,071	-	-	-	-	-	-	-	-
Total liabilities	-	88,576	23,237	-	9,703	17,408	190,187	7,763	38,391	126,601
DEFERRED INFLOWS OF RESOURCES										
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	1,371	286,702	771,610	1,192	6,821	29	487	1	-	-
Unassigned	-	-	-	-	-	-	-	-	(1,065)	(2)
Total fund balance	1,371	286,702	771,610	1,192	6,821	29	487	1	(1,065)	(2)
Total liabilities, deferred inflows of resources and fund balance	\$ 1,371	\$ 375,278	\$ 794,847	\$ 1,192	\$ 16,524	\$ 17,437	\$ 190,674	\$ 7,764	\$ 37,326	\$ 126,599

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2021

	(continued)			
	Sheriff Grants	Auto Theft Grants	Total Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ 172,189
Equity in cash and investment pool	-	1,641,202	1,641,202	46,659,378
Accounts receivable	76,246	-	472,570	6,852,819
Taxes receivable	-	-	-	10,885,154
Interest receivable	-	-	-	30,167
Internal balances	-	-	-	1,417,228
Inventory	-	-	-	15,093
Prepaid expenditures	-	-	-	20,781
Total assets	<u>\$ 76,246</u>	<u>\$ 1,641,202</u>	<u>\$ 2,113,772</u>	<u>\$ 66,052,809</u>
LIABILITIES				
Accounts payable	\$ -	\$ 161,132	\$ 172,266	\$ 1,272,593
Accrued salaries	15,009	23,690	70,056	433,517
Accrued payroll related costs	-	-	-	582,837
Internal balances	73,188	-	420,750	3,697,661
Unearned income	-	1,418,038	1,418,038	2,037,269
Total liabilities	<u>88,197</u>	<u>1,602,860</u>	<u>2,081,110</u>	<u>8,023,877</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred taxes and related fees	-	-	-	11,830,201
FUND BALANCES				
Nonspendable	-	-	-	35,874
Restricted	-	38,342	45,680	47,280,604
Unassigned	(11,951)	-	(13,018)	(1,117,747)
Total fund balance	<u>(11,951)</u>	<u>38,342</u>	<u>32,662</u>	<u>46,198,731</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 76,246</u>	<u>\$ 1,641,202</u>	<u>\$ 2,113,772</u>	<u>\$ 66,052,809</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, 2021

	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	\$ 2,017,776	\$ 3,916,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,069	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	-	-	-	-	-	230,148	378,666
Revenue from local agencies	-	-	-	-	-	804,693	1,379,274	-	-	1,540
Licenses, permits, fines, fees and services	-	-	321,020	135,310	483,159	-	18,204	-	-	167
Earnings on investments	(4,574)	(10,683)	(1,651)	(4,528)	(671)	(5,516)	(6,167)	(1,339)	(392)	(428)
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-
	<u>2,013,202</u>	<u>3,906,172</u>	<u>319,369</u>	<u>130,782</u>	<u>482,488</u>	<u>799,177</u>	<u>1,391,311</u>	<u>417,730</u>	<u>229,756</u>	<u>379,945</u>
EXPENDITURES										
General government	2,310,232	4,837,104	140,796	-	427,230	740,609	583,251	251,578	161,751	33,200
Public safety	-	-	-	-	-	-	-	-	-	55,125
Judicial	-	-	-	-	-	-	-	-	-	282,925
Public health	-	-	-	-	-	-	-	-	-	391
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>2,310,232</u>	<u>4,837,104</u>	<u>140,796</u>	<u>-</u>	<u>427,230</u>	<u>740,609</u>	<u>583,251</u>	<u>251,578</u>	<u>161,751</u>	<u>371,641</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(297,030)</u>	<u>(930,932)</u>	<u>178,573</u>	<u>130,782</u>	<u>55,258</u>	<u>58,568</u>	<u>808,060</u>	<u>166,152</u>	<u>68,005</u>	<u>8,304</u>
Other financing sources (uses)										
Operating transfers-in	-	685,090	-	-	-	-	-	-	-	-
Operating transfers-out	(95,925)	(112,782)	(66,963)	(245,940)	-	-	-	-	-	(14,279)
Total other financing sources (uses)	<u>(95,925)</u>	<u>572,308</u>	<u>(66,963)</u>	<u>(245,940)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,279)</u>
Net changes in fund balances	(392,955)	(358,624)	111,610	(115,158)	55,258	58,568	808,060	166,152	68,005	(5,975)
Beginning 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>
Ending fund balances	<u>\$ 2,992,284</u>	<u>\$ 6,401,665</u>	<u>\$ 785,454</u>	<u>\$ 996,141</u>	<u>\$ 562,777</u>	<u>\$ 3,375,455</u>	<u>\$ 4,414,181</u>	<u>\$ 833,039</u>	<u>\$ 68,006</u>	<u>\$ 40,984</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, 2021

								Court Services Accounts	
	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	\$ 644,148	\$ -	\$ 2,835,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	5,762,591	-	-	538,877	1,972,738	-	-	-	-
Revenue from local agencies	45,745	-	590	-	-	-	-	-	-
Licenses, permits, fines, fees and services	722,611	377,581	-	-	-	3,520,004	41,865	1,024,634	1,025,216
Earnings on investments	(3,521)	(708)	(4,343)	(346)	311	(5,375)	(80)	(3,710)	(3,426)
Miscellaneous revenues	1,678	295	49	-	-	1,869	-	175	117
	<u>7,173,252</u>	<u>377,168</u>	<u>2,831,398</u>	<u>538,531</u>	<u>1,973,049</u>	<u>3,516,498</u>	<u>41,785</u>	<u>1,021,099</u>	<u>1,021,907</u>
EXPENDITURES									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	1,227,798	2,684,017	15,427	-	-
Judicial	-	-	-	-	-	-	-	846,199	836,766
Public health	6,908,768	274,588	2,684,094	538,877	-	-	-	-	-
Debt service	-	-	-	-	-	476,030	-	-	-
	<u>6,908,768</u>	<u>274,588</u>	<u>2,684,094</u>	<u>538,877</u>	<u>1,227,798</u>	<u>3,160,047</u>	<u>15,427</u>	<u>846,199</u>	<u>836,766</u>
Excess (deficiency) of revenues over (under) expenditures	<u>264,484</u>	<u>102,580</u>	<u>147,304</u>	<u>(346)</u>	<u>745,251</u>	<u>356,451</u>	<u>26,358</u>	<u>174,900</u>	<u>185,141</u>
Other financing sources (uses)									
Operating transfers-in	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	-	(1)	1	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	264,484	102,580	147,303	(345)	745,251	356,451	26,358	174,900	185,141
Beginning fund balances	<u>4,597,678</u>	<u>527,064</u>	<u>1,837,553</u>	<u>42</u>	<u>244,432</u>	<u>4,787,222</u>	<u>16,810</u>	<u>2,902,262</u>	<u>2,634,343</u>
Ending fund balances	<u>\$ 4,862,162</u>	<u>\$ 629,644</u>	<u>\$ 1,984,856</u>	<u>\$ (303)</u>	<u>\$ 989,683</u>	<u>\$ 5,143,673</u>	<u>\$ 43,168</u>	<u>\$ 3,077,162</u>	<u>\$ 2,819,484</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, 2021

	Court Services Accounts (continued)							Total Court Services	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			
REVENUES										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	24,213	-	-	-	-	-	24,213	638,849	-
Revenue from local agencies	-	-	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees and services	75,084	-	63,543	9,100	322,838	506,346	1,274,824	4,301,585	-	1,126
Earnings on investments	(703)	-	(201)	(87)	(285)	(1,593)	-	(10,005)	9	(8)
Miscellaneous revenues	-	-	-	-	-	-	-	292	-	-
	<u>74,381</u>	<u>24,213</u>	<u>63,342</u>	<u>9,013</u>	<u>322,553</u>	<u>504,753</u>	<u>1,274,824</u>	<u>4,316,085</u>	<u>638,858</u>	<u>1,118</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	959,088	959,088	-	-
Judicial	1,200	107,190	84,795	67,500	292,737	148,519	-	2,384,906	689,827	-
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>1,200</u>	<u>107,190</u>	<u>84,795</u>	<u>67,500</u>	<u>292,737</u>	<u>148,519</u>	<u>959,088</u>	<u>3,343,994</u>	<u>689,827</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>73,181</u>	<u>(82,977)</u>	<u>(21,453)</u>	<u>(58,487)</u>	<u>29,816</u>	<u>356,234</u>	<u>315,736</u>	<u>972,091</u>	<u>(50,969)</u>	<u>1,118</u>
Other financing sources (uses)										
Operating transfers-in	-	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	83,618	(83,618)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>83,618</u>	<u>(83,618)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	73,181	641	(105,071)	(58,487)	29,816	356,234	315,736	972,091	(50,969)	1,118
Beginning 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>2,144</u>
Ending fund balances	<u>\$ 535,969</u>	<u>\$ 1,476</u>	<u>\$ 244,401</u>	<u>\$ 69,524</u>	<u>\$ 30,041</u>	<u>\$ 1,122,543</u>	<u>\$ (352,780)</u>	<u>\$ 7,547,820</u>	<u>\$ 4,744</u>	<u>\$ 3,262</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, 2021

	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	\$ 77,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,058	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	(198,397)	1,992,554	-	968,879	-	-	-
Revenue from local agencies	-	-	-	-	712,207	-	44,805	-	-	-
Licenses, permits, fines, fees and services	-	126	5,400	1,927	399,705	11,595	-	58,467	2,453	8,444
Earnings on investments	(135)	(12)	(162)	(400)	1	(69)	(250)	(136)	(31)	(14)
Miscellaneous revenues	-	-	-	-	197	-	75	-	-	-
	<u>77,478</u>	<u>114</u>	<u>5,238</u>	<u>(196,870)</u>	<u>3,104,664</u>	<u>11,526</u>	<u>1,595,567</u>	<u>58,331</u>	<u>2,422</u>	<u>8,430</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,722,139	-	1,610,470	28,734	-	-
Judicial	66,500	-	-	887	-	-	-	-	44,020	-
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>66,500</u>	<u>-</u>	<u>-</u>	<u>887</u>	<u>2,722,139</u>	<u>-</u>	<u>1,610,470</u>	<u>28,734</u>	<u>44,020</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,978</u>	<u>114</u>	<u>5,238</u>	<u>(197,757)</u>	<u>382,525</u>	<u>11,526</u>	<u>(14,903)</u>	<u>29,597</u>	<u>(41,598)</u>	<u>8,430</u>
Other financing sources (uses)										
Operating transfers-in	-	-	-	-	3,223	-	-	-	-	-
Operating transfers-out	-	-	-	-	(418)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,805</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	10,978	114	5,238	(197,757)	385,330	11,526	(14,903)	29,597	(41,598)	8,430
Beginning 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>
Ending fund balances	<u>\$ 55,364</u>	<u>\$ 10,865</u>	<u>\$ 141,242</u>	<u>\$ 23,401</u>	<u>\$ 3,810,001</u>	<u>\$ 52,493</u>	<u>\$ (743,058)</u>	<u>\$ 79,466</u>	<u>\$ (8,588)</u>	<u>\$ 5,313</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, 2021

	Law Enforcement and Prosecution Programs									
	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
REVENUES										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	-	30,641	56,309	400,781	30,704	73,101	406,329
Revenue from local agencies	-	(73,176)	-	-	-	-	100	-	-	-
Licenses, permits, fines, fees and services	250	28,338	452,759	12,196	-	-	-	-	-	-
Earnings on investments	(4)	(366)	(1,122)	9	-	-	-	(1)	-	(16)
Miscellaneous revenues	-	186	54	-	-	-	-	-	-	-
	<u>246</u>	<u>(45,018)</u>	<u>451,691</u>	<u>12,205</u>	<u>30,641</u>	<u>56,309</u>	<u>400,881</u>	<u>30,703</u>	<u>73,101</u>	<u>406,313</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	124,392	245,518	11,021	-	-	225,226	-	(193)	403,106
Judicial	-	-	-	-	56,175	82,315	174,298	30,704	73,476	-
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>124,392</u>	<u>245,518</u>	<u>11,021</u>	<u>56,175</u>	<u>82,315</u>	<u>399,524</u>	<u>30,704</u>	<u>73,283</u>	<u>403,106</u>
Excess (deficiency) of revenues over (under) expenditures	<u>246</u>	<u>(169,410)</u>	<u>206,173</u>	<u>1,184</u>	<u>(25,534)</u>	<u>(26,006)</u>	<u>1,357</u>	<u>(1)</u>	<u>(182)</u>	<u>3,207</u>
Other financing sources (uses)										
Operating transfers-in	-	3,341	-	-	24,652	26,006	630	-	182	-
Operating transfers-out	-	(1,922)	-	-	-	-	(1,501)	-	(1,065)	(3,223)
Total other financing sources (uses)	<u>-</u>	<u>1,419</u>	<u>-</u>	<u>-</u>	<u>24,652</u>	<u>26,006</u>	<u>(871)</u>	<u>-</u>	<u>(883)</u>	<u>(3,223)</u>
Net changes in fund balances	246	(167,991)	206,173	1,184	(882)	-	486	(1)	(1,065)	(16)
Beginning fund balances	<u>1,125</u>	<u>454,693</u>	<u>565,437</u>	<u>8</u>	<u>7,703</u>	<u>29</u>	<u>1</u>	<u>2</u>	<u>-</u>	<u>14</u>
Ending fund balances	<u>\$ 1,371</u>	<u>\$ 286,702</u>	<u>\$ 771,610</u>	<u>\$ 1,192</u>	<u>\$ 6,821</u>	<u>\$ 29</u>	<u>\$ 487</u>	<u>\$ 1</u>	<u>\$ (1,065)</u>	<u>\$ (2)</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, 2021

	(continued)					
	Sheriff Grants	Auto Theft Grants	Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds	Budgetary Basis	Final Budget
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 10,492,621	\$ 10,869,455	\$ 10,344,765
Revenue from federal/state agencies	325,133	2,207,806	3,530,804	15,839,922	14,086,488	18,427,363
Revenue from local agencies	-	-	100	2,915,778	3,202,320	1,957,388
Licenses, permits, fines, fees and services	30,852	-	30,852	10,935,144	10,951,988	9,964,387
Earnings on investments	(7)	(2,482)	(2,506)	(65,212)	133,636	231,397
Miscellaneous revenues	-	161	161	4,856	4,712	4,530
	<u>355,978</u>	<u>2,205,485</u>	<u>3,559,411</u>	<u>40,123,109</u>	<u>39,248,599</u>	<u>40,929,830</u>
EXPENDITURES						
General government	-	-	-	9,485,751	9,492,277	15,081,383
Public safety	367,131	2,207,807	3,203,077	12,886,806	12,006,347	16,455,249
Judicial	-	-	416,968	3,886,033	4,114,457	9,871,651
Public health	-	-	-	10,406,718	10,518,311	14,963,674
Debt service	-	-	-	476,030	476,030	487,908
	<u>367,131</u>	<u>2,207,807</u>	<u>3,620,045</u>	<u>37,141,338</u>	<u>36,607,422</u>	<u>56,859,865</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,153)</u>	<u>(2,322)</u>	<u>(60,634)</u>	<u>2,981,771</u>	<u>2,641,177</u>	<u>(15,930,035)</u>
Other financing sources (uses)						
Operating transfers-in	1,922	-	53,392	745,046	734,841	50,548
Operating transfers-out	(3,341)	-	(9,130)	(547,359)	(121,348)	(90,045)
Total other financing sources (uses)	<u>(1,419)</u>	<u>-</u>	<u>44,262</u>	<u>197,687</u>	<u>613,493</u>	<u>(39,497)</u>
Net changes in fund balances	(12,572)	(2,322)	(16,372)	3,179,458	\$ 3,254,670	\$ (15,969,532)
Beginning fund balances	<u>621</u>	<u>40,664</u>	<u>49,034</u>	<u>43,019,273</u>		
Ending fund balances	<u>\$ (11,951)</u>	<u>\$ 38,342</u>	<u>\$ 32,662</u>	<u>\$ 46,198,731</u>		

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
December 31, 2021

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
ASSETS				
Current assets				
Cash	\$ 150,000	\$ -	\$ 418,745	\$ 568,745
Equity in cash and investment pool	1,436,733	214,411	-	1,651,144
Investments	-	-	34,560,692	34,560,692
Accounts receivable	705,221	190	31,714	737,125
Interest receivable	1,355	92	1,062	2,509
Due from other funds	7	16	-	23
Note receivable	-	-	42,504	42,504
Net investment in direct financing leases	-	-	982,557	982,557
Prepaid expenses	-	-	1,064	1,064
Total current assets	<u>2,293,316</u>	<u>214,709</u>	<u>36,038,338</u>	<u>38,546,363</u>
Restricted assets				
Cash	-	-	431,618	431,618
Investments	-	-	36,097	36,097
Total restricted assets	<u>-</u>	<u>-</u>	<u>467,715</u>	<u>467,715</u>
Noncurrent assets				
Note receivable	-	-	82,770	82,770
Net investment in direct financing leases	-	-	19,180,282	19,180,282
Net OPEB asset	4,967	-	119,088	124,055
Net pension asset	144,497	-	2,633,277	2,777,774
Capital assets	-	-	1,541,671	1,541,671
Total noncurrent assets	<u>149,464</u>	<u>-</u>	<u>23,557,088</u>	<u>23,706,552</u>
Deferred outflows of resources				
Deferred outflows related to OPEB liability	687	-	1,910	2,597
Deferred outflows related to pension	48,897	-	130,098	178,995
Deferred charges on refinancing	-	-	790,293	790,293
Total outflows of resources	<u>49,584</u>	<u>-</u>	<u>922,301</u>	<u>971,885</u>
Total assets and deferred outflows of resources	<u>\$ 2,492,364</u>	<u>\$ 214,709</u>	<u>\$ 60,985,442</u>	<u>\$ 63,692,515</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
(continued)
December 31, 2021

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
LIABILITIES				
Current liabilities				
Accounts payable	\$ 30,502	\$ 8,009	\$ 670,646	\$ 709,157
Accrued payroll	5,286	-	72,290	77,576
Accrued payroll related costs	-	-	219,035	219,035
Accrued interest	-	-	49,237	49,237
Other liabilities	1,190,741	-	-	1,190,741
Unearned revenues	207,233	-	210,701	417,934
Revenue bonds - current	-	-	985,000	985,000
Total current liabilities	<u>1,433,762</u>	<u>8,009</u>	<u>2,206,909</u>	<u>3,648,680</u>
Noncurrent liabilities				
Internal balances	-	-	(16,642,020)	(16,642,020)
Funds held in escrow	-	-	36,079	36,079
Revenue bonds	-	-	19,308,714	19,308,714
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,702,773</u>	<u>2,702,773</u>
Total liabilities	<u>1,433,762</u>	<u>8,009</u>	<u>4,909,682</u>	<u>6,351,453</u>
Deferred inflows of resources				
Unamortized gain on refinancing	-	-	1,133,796	1,133,796
Deferred inflows related to OPEB	4,729	-	47,347	52,076
Deferred inflows related to pensions	172,500	-	2,030,178	2,202,678
	<u>177,229</u>	<u>-</u>	<u>3,211,321</u>	<u>3,388,550</u>
Total liabilities and deferred inflows of resources	<u>1,610,991</u>	<u>8,009</u>	<u>8,121,003</u>	<u>9,740,003</u>
NET POSITION				
Net investment in capital assets	-	-	1,541,671	1,541,671
Restricted	-	206,700	295,425	502,125
Unrestricted	881,373	-	51,027,613	51,908,986
	<u>\$ 881,373</u>	<u>\$ 206,700</u>	<u>\$ 52,864,709</u>	<u>\$ 53,952,782</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year ended December 31, 2021

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
Operating revenues				
Insurance premiums	\$ 14,574,570	\$ 114,045	\$ -	\$ 14,688,615
Operating lease income	-	-	11,898,690	11,898,690
Capital lease interest income	-	-	610,648	610,648
Parking fees	-	-	191,252	191,252
Phone and vending commissions	-	-	174,756	174,756
Intergovernmental revenues	-	-	497	497
Miscellaneous	40.00	-	680	720
Total revenue	<u>14,574,610</u>	<u>114,045</u>	<u>12,876,523</u>	<u>27,565,178</u>
Expenses				
Insurance claims and premiums	13,817,015	31,657	-	13,848,672
Post employment benefit contribution	198,570	-	-	198,570
Payroll and related costs	111,060	-	2,025,718	2,136,778
Custodial supplies and services	-	-	1,052,926	1,052,926
Repairs, maintenance, and renovation	-	-	5,393,182	5,393,182
Utilities and telephone	-	-	1,236,765	1,236,765
Other	921,711	-	51,901	973,612
Depreciation	-	-	29,831	29,831
Interest expense	-	-	576,931	576,931
Total expenses	<u>15,048,356</u>	<u>31,657</u>	<u>10,367,254</u>	<u>25,447,267</u>
Operating income (loss)	(473,746)	82,388	2,509,269	2,117,911
Other income				
Earnings on investments	(665)	(380)	95,761	94,716
Net income (loss)	(474,411)	82,008	2,605,030	2,212,627
Net position - beginning of year	<u>1,355,784</u>	<u>124,692</u>	<u>50,259,679</u>	<u>51,740,155</u>
	<u>\$ 881,373</u>	<u>\$ 206,700</u>	<u>\$ 52,864,709</u>	<u>\$ 53,952,782</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2021

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments from customers	\$ 1,894,976	\$ -	\$ 718,365	\$ 2,613,341
Payments from interfund services provided	12,684,113	114,064	13,102,656	25,900,833
Payments to vendors	(15,158,122)	(42,372)	(8,473,274)	(23,673,768)
Payments to employees	(108,961)	-	(1,765,078)	(1,874,039)
Net cash provided (used) by operating activities	<u>(687,994)</u>	<u>71,692</u>	<u>3,582,669</u>	<u>2,966,367</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Interest paid	-	-	(617,296)	(617,296)
Principal payments on bonds	-	-	(955,000)	(955,000)
Loan repayments from business-type activities	-	-	3,526	3,526
Reimbursements on project advancements	-	-	3,500,000	3,500,000
Payments on behalf of business-type activities	-	-	(763,950)	(763,950)
	<u>-</u>	<u>-</u>	<u>1,167,280</u>	<u>1,167,280</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Expenditures	-	-	(823,304)	(823,304)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment interest	(141)	(383)	100,361	99,837
Investments	-	-	4,225,426	4,225,426
Net cash provided (used) by investing activities	<u>(141)</u>	<u>(383)</u>	<u>4,325,787</u>	<u>4,325,263</u>
Net increase (decrease) in cash and cash equivalents	(688,135)	71,309	8,252,432	7,635,606
Cash and cash equivalents - beginning of year	<u>2,274,868</u>	<u>143,102</u>	<u>22,899,795</u>	<u>25,317,765</u>
Cash and cash equivalents - end of year	<u>\$ 1,586,733</u>	<u>\$ 214,411</u>	<u>\$ 31,152,227</u>	<u>\$ 32,953,371</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
(continued)
For the year ended December 31, 2021

	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)	\$ (473,746)	\$ 82,388	\$ 2,509,269	\$ 2,117,911
Adjustments to reconcile				
Depreciation and amortization	-	-	29,831	29,831
Interest expense related to direct financing leases	-	-	576,931	576,931
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(139,892)	19	(5,410)	(145,283)
(Increase) decrease in net investment in direct leases	-	-	953,181	953,181
(Increase) decrease in prepaid expenses	-	-	(116)	(116)
(Increase) decrease in due from other funds	1	(4,901)	-	(4,900)
(Increase) decrease in deferred outflows	22,373	-	423,854	446,227
Increase (decrease) in accounts payable	4,290	(5,814)	359,095	357,571
Increase (decrease) in accrued wages and related costs	2,099	-	(91,219)	(89,120)
Increase (decrease) in real estate tax payable	-	-	(6,586)	(6,586)
Increase (decrease) in due to other funds	-	-	-	-
Increase (decrease) in other liabilities	(41,292)	-	-	(41,292)
Increase (decrease) in unearned income	(1,230)	-	(3,273)	(4,503)
Increase (decrease) in net OPEB liability	(2,561)	-	(68,519)	(71,080)
Increase (decrease) in net pension asset/liability	(81,651)	-	(1,540,478)	(1,622,129)
Increase (decrease) in deferred inflows	23,615	-	446,109	469,724
Net cash provided (used) by operating activities	<u>\$ (687,994)</u>	<u>\$ 71,692</u>	<u>\$ 3,582,669</u>	<u>\$ 2,966,367</u>

SCHEDULE OF NON-CASH FINANCING AND INVESTING ACTIVITIES

Increase (decrease) in market value of investments	\$ 4,950	\$ (742)	\$ -	\$ 4,208
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ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2021

	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
ASSETS							
Cash	\$ 1,450,124	\$ 1,161,697	\$ 411,663	\$ 4,048,237	\$ -	\$ 405,478	\$ (6,769)
Equity in cash and investment pool	43,121	-	-	-	51,897	-	-
Investments	-	-	-	1,021,341	-	-	-
Interest receivable	42	-	-	-	-	-	-
Total assets	<u>\$ 1,493,287</u>	<u>\$ 1,161,697</u>	<u>\$ 411,663</u>	<u>\$ 5,069,578</u>	<u>\$ 51,897</u>	<u>\$ 405,478</u>	<u>\$ (6,769)</u>
LIABILITIES							
Accounts payable	\$ 1,252	\$ -	\$ -	\$ 5,600	\$ 476	\$ 78,624	\$ -
Due to units of government	-	-	-	167,585	-	-	-
Funds held in escrow	-	-	-	-	-	225,952	-
Total liabilities	<u>1,252</u>	<u>-</u>	<u>-</u>	<u>173,185</u>	<u>476</u>	<u>304,576</u>	<u>-</u>
Net position - restricted	<u>\$ 1,492,035</u>	<u>\$ 1,161,697</u>	<u>\$ 411,663</u>	<u>\$ 4,896,393</u>	<u>\$ 51,421</u>	<u>\$ 100,902</u>	<u>\$ (6,769)</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2021

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ 7,470,430
Equity in cash and investment pool	-	116,765	87,083	8,675	\$ 307,541
Investments	-	-	-	-	1,021,341
Interest receivable	-	92	69	7	210
	<u>-</u>	<u>92</u>	<u>69</u>	<u>7</u>	<u>210</u>
 Total assets	 <u>\$ -</u>	 <u>\$ 116,857</u>	 <u>\$ 87,152</u>	 <u>\$ 8,682</u>	 <u>\$ 8,799,522</u>
LIABILITIES					
Accounts payable	\$ -	\$ 9,300	\$ -	\$ -	\$ 95,252
Due to units of government	-	-	-	-	167,585
Funds held in escrow	-	-	-	-	225,952
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225,952</u>
 Total liabilities	 <u>-</u>	 <u>9,300</u>	 <u>-</u>	 <u>-</u>	 <u>488,789</u>
 Net position - restricted	 <u>\$ -</u>	 <u>\$ 107,557</u>	 <u>\$ 87,152</u>	 <u>\$ 8,682</u>	 <u>\$ 8,310,733</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2021

	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
ADDITIONS							
Investment income							
Interest, dividends and other investment earnings	\$ 35,368	\$ 680	\$ 44	\$ 2,204	\$ (217)	\$ -	\$ (16)
Revenues							
Property taxes	405,560,165	-	9,870,095	-	-	-	-
Collection costs/ penalties	6,301,756	3,534,537	-	-	-	-	-
Unclaimed property receipts	-	-	-	-	20,106	-	-
Deposits from inmates	-	-	-	-	-	1,982,725	-
Overpayments	523,915	-	-	-	-	-	-
Fines and fees	-	-	-	13,878,436	-	-	312,072
Bond proceeds	-	-	-	2,961,710	-	-	-
Court ordered payments	-	-	-	51,301	-	-	-
Total revenue	<u>412,385,836</u>	<u>3,534,537</u>	<u>9,870,095</u>	<u>16,891,447</u>	<u>20,106</u>	<u>1,982,725</u>	<u>312,072</u>
Total additions	<u>412,421,204</u>	<u>3,535,217</u>	<u>9,870,139</u>	<u>16,893,651</u>	<u>19,889</u>	<u>1,982,725</u>	<u>312,056</u>
DEDUCTIONS							
Program supplies and expenses	-	1,021,708	-	-	-	1,440,166	-
Refunds	2,610,394	-	-	1,432,036	-	240,891	-
Court ordered payments	-	23,904	-	46,151	-	-	-
Distributions to governments	409,890,576	2,378,090	9,674,472	14,050,959	26,953	419,969	342,831
Total deductions	<u>412,500,970</u>	<u>3,423,702</u>	<u>9,674,472</u>	<u>15,529,146</u>	<u>26,953</u>	<u>2,101,026</u>	<u>342,831</u>
Change in net position	(79,766)	111,515	195,667	1,364,505	(7,064)	(118,301)	(30,775)
Net position - restricted, beginning of the year	1,571,801	1,050,182	215,996	3,531,888	58,485	219,203	24,006
Net position - restricted, end of the year	<u>\$ 1,492,035</u>	<u>\$ 1,161,697</u>	<u>\$ 411,663</u>	<u>\$ 4,896,393</u>	<u>\$ 51,421</u>	<u>\$ 100,902</u>	<u>\$ (6,769)</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2021

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
ADDITIONS					
Investment income					
Interest, dividends and other investment earnings	\$ -	\$ (510)	\$ (98)	\$ (9)	\$ 37,446
Revenues					
Property taxes	-	-	-	-	415,430,260
Collection costs/ penalties	-	-	-	-	9,836,293
Unclaimed property receipts	-	-	-	-	20,106
Deposits from inmates	-	-	-	-	1,982,725
Overpayments	-	-	-	-	523,915
Fines and fees	-	-	-	-	14,190,508
Bond proceeds	-	-	-	-	2,961,710
Court ordered payments	-	15,150	-	-	66,451
Total revenue	-	15,150	-	-	445,011,968
Total additions	-	14,640	(98)	(9)	445,049,414
DEDUCTIONS					
Program supplies and expenses	-	-	-	-	2,461,874
Refunds	-	-	-	-	4,283,321
Court ordered payments	-	-	-	-	70,055
Distributions to governments	-	14,650	-	-	436,798,500
Total deductions	-	14,650	-	-	443,613,750
Change in net position	-	(10)	(98)	(9)	1,435,664
Net position - restricted, beginning of the year	-	107,567	87,250	8,691	6,875,069
Net position - restricted, end of the year	\$ -	\$ 107,557	\$ 87,152	\$ 8,682	\$ 8,310,733

STATISTICAL SECTION

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

	2021*	2020*	2019*	2018*	2017*	2016*	2015*	2014	2013	2012
<u>Governmental activities</u>										
General government	\$ 19,565	\$ 20,454	\$ 20,228	\$ 21,872	\$ 21,441	\$ 21,899	\$ 24,226	\$ 20,903	\$ 20,934	\$ 20,991
Public safety	36,652	35,507	40,149	37,779	38,496	36,176	40,268	37,031	36,855	35,157
Judicial	9,022	10,143	11,905	12,127	12,560	12,677	14,292	14,646	14,524	14,709
Public health	12,229	9,960	10,195	10,181	10,309	11,130	11,894	12,020	12,066	11,321
Transportation	13,047	10,308	11,360	12,279	12,005	13,274	14,551	16,692	12,853	10,142
Interest on long-term debt	389	962	466	468	502	710	711	712	716	738
	<u>90,904</u>	<u>87,334</u>	<u>94,303</u>	<u>94,706</u>	<u>95,313</u>	<u>95,866</u>	<u>105,942</u>	<u>102,004</u>	<u>97,948</u>	<u>93,058</u>
<u>Business-type activities</u>										
Airport operations	<u>23,048</u>	<u>18,365</u>	<u>19,512</u>	<u>20,629</u>	<u>19,430</u>	<u>18,402</u>	<u>17,415</u>	<u>16,296</u>	<u>16,546</u>	<u>15,885</u>
	<u>\$ 113,952</u>	<u>\$ 105,699</u>	<u>\$ 113,815</u>	<u>\$ 115,335</u>	<u>\$ 114,743</u>	<u>\$ 114,268</u>	<u>\$ 123,357</u>	<u>\$ 118,300</u>	<u>\$ 114,494</u>	<u>\$ 108,943</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
Government-wide Revenues
(in thousands)
(Unaudited)

	2021*	2020*	2019*	2018*	2017*	2016*	2015*	2014	2013	2012
Governmental activities										
Property taxes	\$ 42,645	\$ 41,283	\$ 40,001	\$ 38,796	\$ 37,803	\$ 31,696	\$ 31,994	\$ 30,826	\$ 31,868	\$ 32,573
Sales taxes	15,350	11,251	10,198	10,272	9,673	9,461	9,277	9,055	8,848	8,868
Personal property replacement tax	5,088	2,659	3,092	2,393	2,472	2,840	2,448	2,558	2,632	2,301
State income tax	7,330	5,795	6,092	5,274	4,967	5,252	5,962	5,178	5,273	4,857
Other taxes	347	189	266	229	210	198	185	149	121	62
Charges for goods and services	33,540	31,626	30,042	30,839	29,965	25,638	26,787	26,013	25,551	27,179
Operating grants and contributions	30,907	17,729	12,673	11,951	11,297	12,982	11,518	12,548	11,814	11,215
Motor fuel tax	10,862	10,821	5,592	4,901	4,668	4,753	4,541	5,948	5,165	4,879
Capital grants and contributions	84	1,314	1,600	1,751	7,704	2,504	1,160	4,868	1,035	1,430
Earnings on investments	(171)	1,463	3,268	2,118	1,135	1,149	888	1,001	89	784
Miscellaneous	26	62	24	616	13	87	526	22	2	22
	<u>146,008</u>	<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>
Business-type activities										
Charges for goods and services	16,262	5,956	7,917	9,067	7,173	5,341	3,626	3,957	3,533	3,444
Operating grants and contributions	3,989	3,864	374	349	99	-	-	-	-	2
Capital grants and contributions	7,849	743	1,364	1,054	2,070	484	501	455	936	3,095
Earnings on investments	39	12	19	19	18	38	84	131	128	127
Miscellaneous	3	168	-	(35)	-	-	15	157	(24)	-
	<u>28,142</u>	<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>\$ 174,150</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>

*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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Property taxes	\$ 44,170,064	\$ 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
Sales tax	14,400,339	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
State income tax	7,201,145	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
Personal property replacement tax	4,628,984	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
Hotel/motel tax	-	-	-	-	-	-	949	18,612	8,486	13,384
Pari-mutuel tax	23,841	19,084	43,040	44,575	42,074	47,321	50,952	47,488	51,365	40,756
Video gaming tax	302,393	182,441	217,843	182,971	163,883	146,968	132,454	85,631	55,727	749
Motor fuel tax	7,809,198	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
Revenue from federal/state agencies	42,651,070	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
Revenue from local agencies	3,325,502	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
Licenses, permits, fines, fees, and services	32,201,333	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
Earnings on investment:	502,815	1,025,671	2,592,359	1,164,932	1,150,783	969,345	871,297	792,534	776,477	822,976
Miscellaneous revenues	134,707	79,477	124,364	362,234	42,842	38,738	572,876	63,800	40,227	53,511
	<u>\$ 157,351,391</u>	<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>
Expenditures										
General government	\$ 49,433,976	\$ 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
Public safety	30,549,628	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
Judicial	8,606,097	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
Public health	11,948,666	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
Transportation	8,814,646	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
Debt service	5,784,440	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
	<u>\$ 115,137,453</u>	<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>

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

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

	2021*	2020*	2019*	2018*	2017*	2016*	2015*	2014	2013	2012
Governmental activities										
Net investment in capital assets	\$ 128,771,100	\$ 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
Restricted	178,721,071	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
Unrestricted	<u>21,625,461</u>	<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>
Total governmental activities net position	<u>\$ 329,117,632</u>	<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>
Business-type activities										
Net investment in capital assets	\$ 80,263,744	\$ 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
Restricted	589,399	1,403,995	984,154	527,265	1,446,241	1,060,992	454,760	412,052	328,125	292,156
Unrestricted	<u>(3,476,874)</u>	<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>
Total business-type activities net position	<u>\$ 77,376,269</u>	<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>
Primary government										
Net investment in capital assets	\$ 209,034,844	\$ 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
Restricted	179,310,470	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
Unrestricted	<u>18,148,587</u>	<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>
Total primary government net position	<u>\$ 406,493,901</u>	<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>

*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	<u>2021</u> 2020	<u>2020</u> 2019	<u>2019</u> 2018	<u>2018</u> 2017	<u>2017</u> 2016	<u>2016</u> 2015	<u>2015</u> 2014	<u>2014</u> 2013	<u>2013</u> 2012	<u>2012</u> 2011
Real property										
Estimated actual value	\$ 14,940,693	\$ 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
Locally assessed values	\$ 4,980,231	\$ 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
Equalized assessed values without TIFs	\$ 4,691,001	\$ 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
Less:										
"1790" homestead exemption	(320,383)	(324,152)	(326,291)	(335,120)	(337,036)	(343,279)	(356,980)	(361,940)	(367,706)	(374,647)
Senior citizen homestead exemption	(94,487)	(93,574)	(92,820)	(92,295)	(89,574)	(88,785)	(91,450)	(91,042)	(72,717)	(71,857)
P.A. 83-533	-	-	-	-	-	-	-	-	-	-
Senior citizen freeze	(39,987)	(37,361)	(35,142)	(31,273)	(31,721)	(31,842)	(35,157)	(39,836)	(46,849)	(57,443)
Veteran's exemptions/freeze	(247,918)	(208,994)	(178,220)	(144,000)	(117,789)	(98,059)	(9,033)	(1,118)	(1,077)	(933)
Other exemptions	(611)	(817)	(832)	(850)	(830)	(915)	(1,000)	(1,011)	(1,012)	(1,039)
Disabled persons	(4,401)	(4,562)	(4,716)	(4,615)	(4,280)	(4,250)	(4,026)	-	-	-
Home improvement exemption	-	-	-	-	-	-	-	-	(32)	(218)
Billing value before railroad	3,983,214	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
State assessed railroad EAV	74,492	67,659	60,846	56,392	56,574	56,850	51,368	48,106	42,943	39,648
Total equalized real property used for taxes	\$ 4,057,706	\$ 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
TIF/Enterprise zone values	\$ 460,452	\$ 463,402	\$ 419,889	\$ 399,840	\$ 392,315	\$ 373,640	\$ 373,133	\$ 377,907	\$ 377,738	\$ 402,888
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	<u>2021</u> 2020	<u>2020/2021</u> 2019	<u>2019</u> 2018	<u>2018</u> 2017	<u>2017</u> 2016	<u>2016</u> 2015	<u>2015</u> 2014	<u>2014</u> 2013	<u>2013</u> 2012	<u>2012</u> 2011
Original extension	\$ 42,793,015	\$ 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
Billing adjustments	<u>(166,212)</u>	<u>(329,186)</u>	<u>(169,184)</u>	<u>(248,630)</u>	<u>(200,741)</u>	<u>(242,269)</u>	<u>(133,121)</u>	<u>(111,789)</u>	<u>(201,236)</u>	<u>(219,150)</u>
Final Extension	42,626,803	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
Collections	<u>42,397,554</u>	<u>40,947,225</u>	<u>39,869,033</u>	<u>38,623,984</u>	<u>37,517,378</u>	<u>31,608,599</u>	<u>31,690,596</u>	<u>30,668,002</u>	<u>31,680,845</u>	<u>32,308,804</u>
Taken by County Trustee/forfeited	<u>\$ 229,249</u>	<u>\$ 135,920</u>	<u>\$ 165,901</u>	<u>\$ 158,572</u>	<u>\$ 180,070</u>	<u>\$ 194,453</u>	<u>\$ 181,954</u>	<u>\$ 447,922</u>	<u>\$ 128,095</u>	<u>\$ 312,319</u>
Percent collected	99.46%	99.67%	99.59%	99.59%	99.52%	99.39%	99.43%	98.56%	99.60%	99.04%
Back taxes collected*	<u>\$ 71,796</u>	<u>\$ 102,470</u>	<u>\$ 53,433</u>	<u>\$ 57,367</u>	<u>\$ 90,143</u>	<u>\$ (12,927)</u>	<u>\$ 144,914</u>	<u>\$ (26,717)</u>	<u>\$ (24,002)</u>	<u>\$ (1,047)</u>

*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 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, 2021, 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 September 19, 2022.

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) as a basis for designing 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.

Report on 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
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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.



Scheffel Boyle
Belleville, Illinois
September 19, 2022



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

Opinion on 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, 2021. 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, 2021. 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.

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, 2021.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. Clair County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of St. Clair County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to St. Clair County's federal programs.

Auditor's Responsibilities for Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. Clair County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. Clair County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding St. Clair County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of St. Clair County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 St. Clair County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.

Mr. Mark Kern, Chairman
St. Clair County Board
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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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
September 19, 2022

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/20	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/21
<u>U.S. Department of Agriculture</u>											
<i>Child Nutrition Cluster</i>											
10.553		2021-4220-00	School Breakfast Program	IL State Board of Education	10/1/20-9/30/21	-	-	\$ (1,048)	\$ 8,809	\$ 7,761	\$ -
10.553		2022-4220-00	School Breakfast Program	IL State Board of Education	10/1/21-9/30/22	-	-	-	2,531	3,336	(805)
		Subtotal 10.553						(1,048)	11,340	11,097	(805)
10.555		50082002P00A7-2020	Commodity Credit (Non-Cash)	IL State Board of Education	7/1/20-6/30/21	-	-	-	1,169	1,169	-
10.555		50082002P00A7-2021	Commodity Credit (Non-Cash)	IL State Board of Education	7/1/21-6/30/22	-	-	-	910	910	-
10.555		2021-4210-00	National School Lunch Program	IL State Board of Education	10/1/20-9/30/21	-	-	(1,656)	14,395	12,739	-
10.555		2022-4210-00	National School Lunch Program	IL State Board of Education	10/1/21-9/30/22	-	-	-	4,395	5,789	(1,394)
		Subtotal 10.555						(1,656)	20,869	20,607	(1,394)
		<i>Total Child Nutrition Cluster</i>						(2,704)	32,209	31,704	(2,199)
10.557	444-80-0668	FCSZQ01097	Women, Infants, and Children	IL Dept of Human Services	7/1/20-6/30/21	351,624	-	(46,861)	226,258	179,397	-
10.557	444-80-0668	FCSAQ01097	Women, Infants, and Children	IL Dept of Human Services	7/1/21-6/30/22	390,975	-	-	136,755	169,553	(32,798)
10.557	440-80-0670	FCSZQ01217	Breastfeeding Peer Counseling	IL Dept of Human Services	7/1/20-6/30/21	45,500	-	(2,930)	21,185	18,255	-
10.557	444-80-0670	FCSAQ01217	Breastfeeding Peer Counseling	IL Dept of Human Services	7/1/21-6/30/22	45,500	-	-	8,232	14,759	(6,527)
		Subtotal for 10.557						(49,791)	392,430	381,964	(39,325)
10.572	444-80-0671	FCSAQ01285	Farmers Market	IL Dept of Human Services	7/1/20-6/30/21	1,000	-	-	1,000	1,000	-
		Subtotal for 10.572						-	1,000	1,000	-
		Total for U.S. Department of Agriculture						\$ (52,495)	\$ 425,639	\$ 414,668	\$ (41,524)
<u>Department of Housing and Urban Development</u>											
14.267	not applic	IL0087L5T081912	Next Step Up	St. Clair Cty Inter. Gov. Grants	7/1/20-6/30/21	9,476	-	(255)	1,257	1,002	-
14.267	not applic	IL0087L5T082013	Next Step Up	St. Clair Cty Inter. Gov. Grants	7/1/21-6/30/22	10,520	-	-	1,146	1,877	(731)
14.267	not applic	IL0491L5T082008	New Horizons	St. Clair Cty Inter. Gov. Grants	6/1/21-5/31/2022	53,428	-	\$ -	\$ 14,825	\$ 21,005	\$ (6,180)
14.267	not applic	IL0421L5T082009	Permenant Housing	St. Clair Cty Inter. Gov. Grants	2/1/21-1/31/22	30,585	-	-	9,233	13,764	(4,531)
		Subtotal 14.267						(255)	26,461	37,648	(11,442)
		Total of Department of Housing and Urban Development						\$ (255)	\$ 26,461	\$ 37,648	\$ (11,442)

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/20	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/21
U.S. Department of Justice											
16.034		2020-VD-BX-0959	COVID-19 CARES Coronavirus Emergency Supp Program	USDOJ OJP Office of Juvenile Justice & Delinquency Prev.	1/20/20-1/31/22	58,008	-	\$ (7,832)	\$ 47,315	\$ 45,926	\$ (6,443)
		Subtotal 16.034						(7,832)	47,315	45,926	(6,443)
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	-	(15,093)	50,868	35,775	-
16.540	444-80-1270	FCSAR04081	St. Clair Juvenile Justice Council Title II	IL Dept of Human Services	7/1/21-6/30/22	75,000	-	-	-	37,326	(37,326)
		Subtotal 16.540						(15,093)	50,868	73,101	(37,326)
16.575	546-00-1745	218449	Prosecutor Based Victim Assistance	IL Criminal Just Inform Authority	7/1/19-12/31/20	91,115	-	(15,338)	15,337	(1)	-
16.575	546-00-1745	219449	Prosecutor Based Victim Assistance	IL Criminal Just Inform Authority	1/1/21-6/30/22	100,500	-	-	38,873	56,310	(17,437)
		Subtotal 16.575						(15,338)	54,210	56,309	(17,437)
16.588	546-00-1401	615292	D/V MultiDisciplinary Team- Probation	IL Criminal Just Inform Authority	1/1/20-12/31/20	53,191	-	(1,218)	1,074	1,507	(1,651)
16.588	546-00-1401	619092	D/V MultiDisciplinary Team- Probation	IL Criminal Just Inform Authority	1/1/21-12/31/22	106,382	-	-	37,176	53,210	(16,034)
16.588	546-00-1629	618091	D/V MultiDisciplinary Team- State's Attorney	IL Criminal Just Inform Authority	1/1/20-12/31/20	197,490	-	(55,212)	55,209	(3)	-
16.588	546-00-1744	619091	D/V MultiDisciplinary Team- State's Attorney	IL Criminal Just Inform Authority	1/1/21-12/31/22	394,980	-	-	120,868	174,663	(53,795)
16.588	546-00-1629	617090	D/V MultiDisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/20-12/31/20	170,804	-	(111,033)	47,752	2,957	(66,238)
16.588	546-00-1629	617190	D/V MultiDisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/21-12/31/22	341,608	-	-	115,650	168,606	(52,956)
		Subtotal 16.588						(167,463)	377,729	400,940	(190,674)
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	-	1,461	(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	-	(56,607)	58,638	2,031	-
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	-	(45,817)	46,901	7,168	(6,084)
		Subtotal 16.738						(100,963)	104,078	9,199	(6,084)
16.607		FY2018 BPV	Bulletproof Vest Partnership	USDOJ Bureau of Justice Assistance	4/1/18-8/31/20	7,674	-	(2)	2	-	-
16.607		FY2020 BPV	Bulletproof Vest Partnership	USDOJ Bureau of Justice Assistance	4/1/20-8/31/22	1,192	-	(834)	1,192	358	-
16.607		FY2021 BPV	Bulletproof Vest Partnership	USDOJ Bureau of Justice Assistance	4/1/20-8/31/23	2,259	-	-	-	584	(584)
		Subtotal 16.607						(836)	1,194	942	(584)
16.922		FY2020-IL0820000	Equitable Sharing Funds-Sheriff	Department of Justice	1/1/20-12/31/20	-	-	159,535	28,780	105,244	83,071
16.922		FY2020-IL082013A	Equitable Sharing Funds-States Attorney	Department of Justice	1/1/20-12/31/20	-	-	220,563	48,260	360	268,463
		Subtotal 16.922						380,098	77,040	105,604	351,534
			Total U.S. Department of Justice					\$ 69,373	\$ 715,634	\$ 692,021	\$ 92,986

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/20	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/21
<u>U.S. Department of Transportation</u>											
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	2,218,884	-	(1,866,935)	1,755,000	119,872	(231,807)
20.106	494-60-0327	3-17-0146-034	Master Plan Update- Phase 1	IL Dept of Transportation	FY2017	989,620	-	(157,515)	31,676	18,531	(144,370)
20.106	494-60-0327	3-17-0146-036-2020	COVID-19 CARES Act	IL Dept of Transportation	FY2020	3,658,446	-	(875,256)	875,256	-	-
20.106	494-60-0327	3-17-0146-037	Terminal Expansion Phase II	IL Dept of Transportation	FY2020	1,746,495	-	-	723,025	885,653	(162,628)
20.106	494-60-0327	3-17-0146-038	Terminal Expansion Phase II	IL Dept of Transportation	FY2020	4,802,626	-	-	1,798,123	3,704,254	(1,906,131)
20.106	494-60-0327	3-17-0146-039	Terminal Expansion Phase II	IL Dept of Transportation	FY2020	3,333,333	-	-	-	-	-
20.106		3-17-0146-040-2021	ACRGP	N/A		1,631,748	-	-	1,631,748	1,631,748	-
20.106		3-17-0146-042-2021	Airport Rescue plan	N/A		2,337,313	-	-	2,337,313	2,337,313	-
		Subtotal 20.106						<u>(3,048,524)</u>	<u>9,300,959</u>	<u>8,697,371</u>	<u>(2,444,936)</u>
<i>Highway Safety Cluster</i>											
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)	66,982	50,653	(394)
20.600	494-10-0343	HS-22-0192, 04-02	State & Community Highway Safety/National Priority Safety Programs	IL Dept of Transportation	10/01/20-09/30/21	180,960	-	-	1,652	13,637	(11,985)
		Subtotal 20.600						<u>(16,723)</u>	<u>68,634</u>	<u>64,290</u>	<u>(12,379)</u>
<i>Total Highway Safety Cluster</i>											
								<u>(16,723)</u>	<u>68,634</u>	<u>64,290</u>	<u>(12,379)</u>
Total U.S. Department of Transportation								<u>\$ (3,065,247)</u>	<u>\$ 9,369,593</u>	<u>\$ 8,761,661</u>	<u>\$ (2,457,315)</u>
<u>U.S. Department of the Treasury</u>											
21.019	482-00-2426	05180183H	COVID-19 Contact Tracing	IL Dept of Public Health	6/1/20-3/31/22	2,452,896	-	(243,399)	243,399	-	-
21.019	420-00-2433	20-492076	COVID-19 Local Coronavirus Urgent Remediation Emergency	IL Dept of Comm & Econ Opportunity	3/1/20-12/30/21	356,057	-	(149,849)	164,328	206,208	(191,729)
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	-	-	-	-	-
		Subtotal 21.019						<u>(393,248)</u>	<u>407,727</u>	<u>206,208</u>	<u>(191,729)</u>
21.027	546002762	SLT-1230	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	3/3/21-12/31/24	\$ 50,440,961	-	-	25,220,480	1,543,411	23,677,069
		Subtotal 21.027						<u>-</u>	<u>25,220,480</u>	<u>1,543,411</u>	<u>23,677,069</u>
Total U.S. Department of the Treasury								<u>\$ (393,248)</u>	<u>\$ 25,628,207</u>	<u>\$ 1,749,619</u>	<u>\$ 23,485,340</u>
<u>U.S. Environmental Protection Agency</u>											
66.605	482-00-1034	05080084H	Potable Water Supply	IL Dept of Public Health	7/1/19-6/30/21	2,400	-	(300)	888	588	-
66.605	482-00-1034	25080084J	Potable Water Supply	IL Dept of Public Health	7/1/21-6/30/22	1,200	-	-	288	588	(300)
		Subtotal 66.605						<u>(300)</u>	<u>1,176</u>	<u>1,176</u>	<u>(300)</u>
Total U.S. Environmental Protection Agency								<u>\$ (300)</u>	<u>\$ 1,176</u>	<u>\$ 1,176</u>	<u>\$ (300)</u>

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/20	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/21
<u>U.S. Election Assistance Commission</u>											
90.404		FY 2019	Election Cyber Security	IL State Board of Elections	2019	80,245	-	(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)	5,683	4,894	(3,308)
90.404		FY2020	COVID-19 CARES Act Grant	IL State Board of Elections	5/01/20-12/31/20	329,033	-	(120,335)	188,684	-	68,349
		Subtotal 90.404						(126,706)	194,367	4,894	62,767
			Total U.S. Election Assistance Commission					<u>\$ (126,706)</u>	<u>\$ 194,367</u>	<u>\$ 4,894</u>	<u>\$ 62,767</u>
<u>U.S. Department of Health and Human Services</u>											
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)	115,972	94,510	-
93.069	482-00-0263	27180081J	Public Health Emergency Preparedness	IL Dept of Public Health	7/1/20-6/30/21	120,042	-	-	-	65,856	(65,856)
93.069	482-00-0265	17580021I	Cities Readiness Initiative	IL Dept of Public Health	7/1/20-6/30/21	49,823	-	(11,762)	40,856	29,094	-
93.069	482-00-0265	27580021J	Cities Readiness Initiative	IL Dept of Public Health	7/1/21-6/30/22	57,403	-	-	13,301	22,631	(9,330)
		Subtotal 93.069						(33,224)	170,129	212,091	(75,186)
93.074	non applic	1001643-011	Hospital Preparedness	Protestant Memorial Medical Center	7/1/20-10/31/21	25,437	-	-	24,742	24,742	-
		Subtotal 93.074						-	24,742	24,742	-
93.103	non applic	G-MP-2108	Food and Drug Administration Research	Food and Drug Association	1/1/21-12/31/21	3,000	-	-	-	2,296	(2,296)
								-	-	2,296	(2,296)
93.268	482-00-2406	15080683I-1	Covid-19 Mass Vaccination	IL Dept of Public Health	12/1/20-12/31/22	943,700	-	-	500,000	385,133	114,867
93.268	482-00-1025	05080084H	Perinatal Hep B Prevention	IL Dept of Public Health	7/1/20-6/30/21	6,000	-	-	96	96	-
93.268	482-00-1025	25080084J	Perinatal Hep B Prevention	IL Dept of Public Health	7/1/21-6/30/22	6,000	-	-	62	202	(140)
93.268	Not applicable	noncash-vaccine	Vaccines for Children	IL Dept of Public Health	1/1/21-12/31/21	162,568	-	-	162,568	162,568	-
93.268	482-00-0277	05080084H	Vaccines for Children Compliance	IL Dept of Public Health	7/1/19-6/30/21	16,000	-	(1,391)	1,624	233	-
		Subtotal 93.268						(1,391)	664,350	548,232	114,727
93.323	482-00-2426	05180183H	COVID-19 Contact Tracing	IL Dept of Public Health	6/1/20-3/31/22	2,452,896	-	(37,031)	800,784	1,589,516	(825,763)
		Subtotal 93.323						(37,031)	800,784	1,589,516	(825,763)
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	2021-55-013-IGA	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/20-6/30/21	484,252	-	(164,712)	226,673	61,961	-
93.563	478-00-0245	2021-55-013-IGA	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/21-6/30/22	494,216	-	-	129,656	228,613	(98,957)
		Subtotal 93.563						(166,129)	357,746	290,574	(98,957)
93.667	444-80-0226	FCSZU03047	Better Birth Outcomes	IL Dept of Human Serv	7/1/20-6/30/21	99,200	-	(44,748)	69,911	25,163	-
93.667	444-80-0226	FCSAU06071	Better Birth Outcomes	IL Dept of Human Serv	7/1/21-6/30/22	99,200	-	-	17,252	51,239	(33,987)
93.667	444-80-1675	FCSZU05090	Healthworks	IL Dept of Human Serv	7/1/20-6/30/21	69,984	-	(21,984)	54,484	32,500	-
		Subtotal 93.667						(66,732)	141,647	108,902	(33,987)

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

CFDA #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Subrecipients	Deferred (Receivable) Revenue 12/31/20	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/21	
U.S. Department of Health and Human Services (Cont.)												
93.898	482-00-0922	06180024H	Breast & Cervical Cancer	IL Dept of Public Health	7/1/19-6/30/21	296,248	-	(37,855)	54,749	16,894	-	
93.898	482-00-0922	26180024J	Breast & Cervical Cancer	IL Dept of Public Health	7/1/21-6/30/22	156,488	-	-	88,690	147,888	(59,198)	
		Subtotal 93.898						(37,855)	143,439	164,782	(59,198)	
93.914		20-55	Ryan White Part A (Direct Serv)	St. Louis Dept. of Health	3/1/20-2/28/21	50,000	-	(12,865)	32,195	19,330	-	
93.914		21-53	Ryan White Part A (Direct Serv)	St. Louis Dept. of Health	3/1/20-2/28/21	50,000	-	-	40,737	50,000	(9,263)	
93.914		20-54	Ryan White Part A (HIC)	St. Louis Dept. of Health	3/1/20-2/28/21	10,000	-	(4,198)	5,837	1,639	-	
93.914		21-72	Ryan White Part A (HIC)	St. Louis Dept. of Health	3/1/21-2/28/22	10,000	-	-	2,858	4,259	(1,401)	
93.914		20-53	Ryan White Part A (Serv)	St. Louis Dept. of Health	3/1/20-2/29/21	341,108	20,698	(117,794)	206,529	88,735	-	
93.914		21-85	Ryan White Part A (Serv)	St. Louis Dept. of Health	3/1/21-2/28/22	352,000	149,037	-	177,454	254,334	(76,880)	
		Subtotal 93.914						(134,857)	465,610	418,297	(87,544)	
93.917	482-00-1032	05780063H	Ryan White Part B	IL Dept of Public Health	4/1/20-3/31/21	1,933,601	460,081	(650,290)	1,229,329	579,039	-	
93.917	482-00-1032	05780063H-2	Ryan White Part B	IL Dept of Public Health	4/1/21-3/31/22	1,694,107	469,660	-	362,807	1,016,093	(653,286)	
		Subtotal 93.917						(650,290)	1,592,136	1,595,132	(653,286)	
93.918		20-05-03	HIV Oral Health	SIHF Healthcare	5/1/20-4/30/21	22,500	-	(6,667)	15,901	9,234	-	
93.918		21-05-03	HIV Oral Health	SIHF Healthcare	5/1/21-4/30/22	22,500	-	-	20,191	20,335	(144)	
		Subtotal 93.918						(6,667)	36,092	29,569	(144)	
		Total for U.S. Department of Health and Human Services							<u>\$ (1,134,176)</u>	<u>\$ 4,396,675</u>	<u>\$ 4,984,133</u>	<u>\$ (1,721,634)</u>
Department of Homeland Security												
97.036		PW 534	FEMA Covid-19 Project 178215	IL Emergency Management	1/1/21-3/29/21	1,089,157	-	-	1,089,157	1,089,157	-	
97.036		PW 563	FEMA Covid-19 Project 159570	IL Emergency Management	3/1/20-9/26/20	199,515	-	-	-	199,515	(199,515)	
97.036		PW 362	FEMA Covid-19 Project 175991	IL Emergency Management	3/22/21-9/30/21	2,366,279	-	-	1,183,140	2,366,279	(1,183,139)	
97.036		PW 1043	FEMA Covid-19 Project 543085	IL Emergency Management	3/26/20-8/5/20	49,067	-	-	-	49,067	(49,067)	
		Subtotal 97.036						-	2,272,297	3,704,018	(1,431,721)	
97.042	588-00-0450	19EMASTCLAI	Emergency Management Performance Grant	IL Emergency Management	10/1/18 - 9/30/21	81,577	-	-	-	-	-	
		Subtotal 97.042						-	-	-	-	
97.047	588-40-0451	FY2016	State-Local Pre Disaster Mitigation	IL Emergency Management	2016-2017	37,969	-	-	-	-	-	
		Subtotal 97.047						-	-	-	-	
		Total Department of Homeland Security							<u>\$ -</u>	<u>\$ 2,272,297</u>	<u>\$ 3,704,018</u>	<u>\$ (1,431,721)</u>
		Total Federal Financial Assistance							<u>\$ (4,703,054)</u>	<u>\$ 43,030,049</u>	<u>\$ 20,349,838</u>	<u>\$ 17,977,157</u>

ST. CLAIR COUNTY, ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021 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 Eastside Health District	93.914	169,735
Ryan White Part B Case Management Coordinated Youth & Human Services Eastside Health District	93.917	496,324 25,069
Southern Illinois Healthcare		250,881
Washington University		157,467

NOTE 4. NONCASH ASSISTANCE

St. Clair County received \$164,647 in noncash assistance in the form of vaccines and commodities.

NOTE 5. DISASTER GRANTS- PUBLIC ASSISTANCE

Included in expenses for the Disaster Grants- Public Assistance, 97.036, are \$249,401 of expenses that were incurred in fiscal year ended 12/31/2020.

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, 2021

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, 2021, 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 are no audit findings that are 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 the Treasury	21.027	Coronavirus State and Local Fiscal Recovery Fund
		Epidemiology and Laboratory Capacity Program
Department of Health and Human Services	93.323	
Department of Homeland Security	97.036	Disaster Grants- Public Assistance
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, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

**ST. CLAIR COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FINDING NUMBER	CONDITION	CURRENT STATUS
2020-001	Reports not submitted timely	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, 2021.

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, 2021.

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
September 19, 2022

ST. CLAIR COUNTY, ILLINOIS

**Schedule of Passenger Facility Charges
For the year ended December 31, 2021**

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 (Defferred)</u>
Funds available January 1, 2021		\$ 1,033,579	
Passenger facility charges revenue			
Balance January 1, 2021		\$ -	\$ (10,100)
1st quarter	\$ 77,877	18,250	
2nd quarter	133,668	255,999	
3rd quarter	147,986	106,849	
4th quarter	103,112	93,971	
	<u>\$ 462,643</u>	<u>475,069</u>	
Balance December 31, 2021			<u>\$ (22,526)</u>
Interest received			
1st quarter		1,722	
2nd quarter		278	
3rd quarter		1,216	
4th quarter		293	
Total received		<u>3,509</u>	
Expenditures on approved projects		1,307,857	
Market value adjustment		<u>(691)</u>	
Funds available December 31, 2021		<u>\$ 203,609</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, 2021

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, 2021, 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.