

ST. CLAIR COUNTY, ILLINOIS
Annual Comprehensive Financial Report
For the year ended December 31, 2022

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

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INTRODUCTORY SECTION



PATTY A. SPRAGUE

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August 28, 2023

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, 2022, 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, 2022, 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, 2022 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 available in St.

Clair County's separately issued Single Audit Report and may be obtained from the County's website.

GAAP requires 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 252,700 and is the second largest south of the greater Chicagoland region.

The County is comprised of 21 townships that lie in 28 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, a joint civilian/military use airport facility adjacent to Scott Air Force Base.

The annual budget is on the cash basis and serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation on a cash basis to the County Administrator each year. The Administrator uses these requests as a starting point for developing a proposed budget. The Finance Committee of the County Board works with the County Board Chairman, Administrator, 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.

St. Clair 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 2022 for 2021 taxes were \$44 million. 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 2022 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 \$5 million to the TIF districts. For all 2021 real estate taxes collected in 2022, amounts distributed to TIF districts accounted for 12.90% while those distributed to schools was 60.36% and 10.95% 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 and is transferable to a surviving spouse, resulted in a reduction of revenue to the County of \$3.2 million in 2021 and \$3.8 million in 2022. 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 2022 was 3.5% down from 4.5% at the end of 2021. Due to its varied industries and its proximity to St. Louis, the metropolitan region's rate was 3.2%. The rate for the State of Illinois was 4.0%. As of May 2023, the unemployment rate for the County was 4.2%, the State of Illinois' rate was 3.6%, and the St. Louis metropolitan region's rate was 3.7%. The County provides industrial, manufacturing, service and agricultural employment and has a highly skilled workforce.

Scott Air Force Base is the largest employer in the County with more than 13,000 government, civilian, and military employees and has an annual economic impact of more than \$3.1 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 movement of goods.

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, Missouri. 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 (BLV). 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 (BLV). St Louis Downtown Airport is the base for several service, MRO, and charter operations. MidAmerica St. Louis Airport hosts scheduled air carrier and unscheduled charter passenger services. Allegiant Airlines provides scheduled passenger service. The airline continues to expand its passenger services and currently offers eleven 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 resulting in the total of 1,795 parking spaces. With this growth in passenger service, the FAA and the Illinois Department of Commerce and Economic Development are helping to finance the 41,696 square foot expansion of the terminal with completion slated by the end of 2023. Based on enplanements, MidAmerica St. Louis Airport is ranked 6th out of the 12 Illinois commercial service airports. Nationally, the Airport is ranked 192nd out of 521 commercial service airports.

Along with scheduled passenger service, BLV and Scott Air Force Base jointly operate a civilian/military airport that also includes general aviation and military operations. BLV 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 hangar is the base for various law enforcement operations and the Illinois Army Guard's "BLV Armory" also resides at the Airport. Helicopter operations started in the 3rd quarter of 2020 with the construction of a hangar and related infrastructure. In 2004, 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. The property also houses a 56,000 square foot refrigerated warehouse, North Bay Produce, that operates a trucking redistribution center for perishable fruits and vegetables.

Boeing has certain aircraft part manufacturing operations in a 50,000 square foot facility. 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 Aircraft Production Facility. The construction of its MQ25 carrier-based refueling drone manufacturing facility started in January 2022 and is slated for completion in July 2024. The total campus will be 34 acres leased from the Airport and will be comprised of 12 different buildings totaling 301,000 square feet. The Boeing MQ-25 Stingray is an aerial refueling drone, and the world's first operational, carrier-based, unmanned aircraft that provides aerial refueling and ISR capabilities. It is estimated to provide employment for 250 people initially and up to 500 employees at full occupancy.

As part of this project, the County and the State committed \$50 million for construction of a new taxiway which is slated for completion by September 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, called MetroLink, connects St. Clair County to St. Louis, Missouri. The system currently links St. Louis Lambert International Airport in Missouri 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 MidAmerica St. Louis Airport were started by the St. Clair County Transit District in conjunction with the State. The State designated \$98 million for the project which began in 2021. Construction has continued in 2022. We are seeking additional funding for the project.

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 the adjacent counties of Madison and Monroe, formed the Southwestern Illinois Flood Prevention District Council in 2009. The intergovernmental agreement authorized by the Illinois Flood Prevention District Act of 2008 approved the Council to plan, finance, design, and build capital improvements to the levee system. Each county levied a quarter cent sales tax to pay for the restoration of the levee system and support the Council to carry out the improvement project. The tax sunsets in 2040. In April of 2022 the Federal Emergency Management Agency issued accreditation that the levee system had achieved improvements at the 100-year level of protection. Work continues to achieve the 500-year level. The Council works closely with the Corps of Engineers to mitigate flood hazards in areas along the Mississippi 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.

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

Using American Rescue Plan funds, the County purchased the Belleclair Fairgrounds Park, Inc. operating as the St. Clair County fairgrounds. The property had been an important site for COVID response efforts where over 100,000 residents received vaccinations. The County plans to construct showers and additional restroom facilities in order to provide emergency housing in case of crisis. Additionally, the County intends to maintain and expand business operations, including a new or renovated racetrack at the facility. A new St. Clair County fair may return to the site.

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 (SAFB). Military, County, and other local leaders continue to work on joint-use planning. Built as a joint-use facility, the connection between the SAFB runway and the runway at MidAmerica St Louis Airport provides the military additional runway operations. 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 is underway with 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, MidAmerica St. Louis Airport continues to work toward expanding and developing more aviation activities. The Airport established two passenger records in 2021 and 2022. Boeing's new facility coupled with the MetroLink expansion to MidAmerica St. Louis Airport spurred plans for a new Advanced Manufacturing Training facility on the campus of Southwestern Illinois College. This \$15 million facility will offer training opportunities in a variety of advanced manufacturing disciplines to support manufacturers throughout the region. In addition to Boeing's expansion, both Tyson and Gulfstream are expanding their St. Clair County operations. Tyson is investing \$180 million in its Caseyville facility and creating 250 jobs. Gulfstream will be investing \$28 million to expand their Sauget location, adding 200 new jobs.

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 2022. As normally reported by airports, this translates into more than 320,000 passengers normally going through the BLV terminal. With the rapid growth at the Airport, the FAA and the Transportation Security Administration (TSA) have been watching enplanement numbers closely. Record federal grant dollars have been invested 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 3 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 2023 with two more gates and additional concession and passenger amenities.

The proposed Phase 4 expansion consists of a U.S. Customs and Border Protection (CBP) Federal Inspection Station (FIS) with an embedded CBP General Aviation Facility (GAF). The

U.S. CBP FIS and GAF are necessary and will expand international travel to/from MidAmerica St. Louis Airport.

In 2022, the Airport 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 were considerably higher during the year due predominantly to the second installment of American Rescue Plan funds, as well as improved interest rates. 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 rise, longer term investments are being utilized to a greater degree.

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.

The American Rescue Plan Act (ARPA) was passed in early 2021 and provided funds to local governments. Eligible expenditure categories are as follows: responding to public health and economic impacts of COVID-19, premium pay related to COVID-19 pandemic response, water and sewer infrastructure, broadband infrastructure, natural disasters, surface transportation and community development Title I projects. All costs must be obligated by December 31, 2024.

Risk Management

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

The County continues to make concentrated efforts to control insurance costs through its self-insurance programs. Costs had been rising significantly each year and the County is in constant review of its coverages, deductibles, legal fees, brokers, operations, and other ways to reduce costs including petitioning legislators regarding workmen's compensation reform. The insured assets and activities, including enhanced cyber-security, of the County continue to increase thereby increasing the overall insurance exposures and costs for the County. Premium expense for governmental activities for general liability, property, and worker's compensation insurance increased from \$1,512,000 in 2021 to \$1,700,000 in 2022. Airport insurance premium expenses decreased from \$367,000 in 2021 to \$371,000 in 2022. Self-insured claims paid decreased by nearly \$705,000 while estimated outstanding claims decreased by nearly \$754,000. Trying to maximize the cost benefits, the County continues to explore other plan options and vendors in the marketplace along with changes in operational activities to minimize exposures.

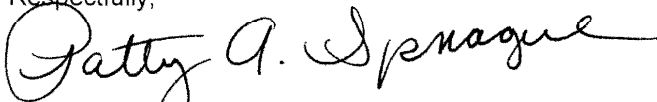
The County has been aggressive in its attempts to curtail rising employee medical costs while still providing adequate benefits. Claims and premium costs have seen dramatic changes and fluctuation in recent years. In addition to rising medical costs, the number and types of medical incidents affect the annual costs. The 2022 claims costs and premiums, net of stop loss reimbursements, were \$13 million while costs in 2021 were \$14 million. Changes have been made to the pharmaceutical broker/consultant arrangements that provided certain cost savings while an on-site healthcare center opened in June of 2020. This onsite healthcare center provides vaccinations, 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 another 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 increase. 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 2022, the rates have changed as follows: Regular employees, .96% to 6.71%; SLEP (law enforcement), 12.80% to 21.28%; and ECO (elected officials), 44.31% to 27.35%. The rates for 2023 are 2.29%, 18.83%, and 0.87%, respectively. The changes for 2024 are unclear.

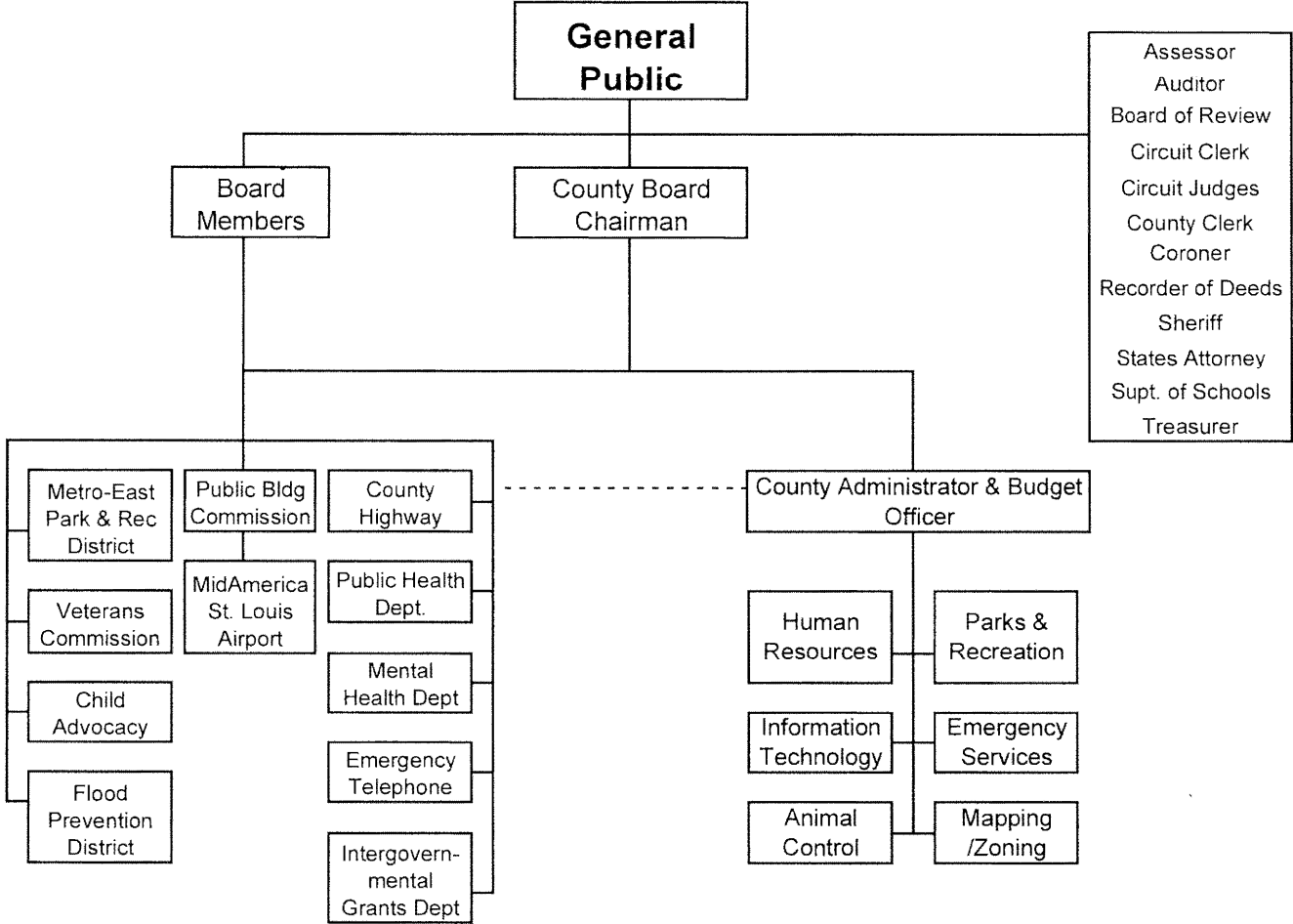
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the St. Clair County Auditor's office and the Administration. We would like to express our appreciation to those who assisted and contributed to the preparation of this report.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

A handwritten signature in black ink that reads "Patty A. Sprague". The signature is fluid and cursive, with the first name "Patty" being more prominent.

Patty A. Sprague
St. Clair County Auditor

St. Clair County, Illinois Organizational Chart



ST. CLAIR COUNTY, ILLINOIS

Principal Officials

December 31, 2022

County Board Members

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

Other Elected Officials

Mark Kern, County Board Chairman
Tom Holbrook, County Clerk
Kinnis Williams, Circuit Clerk
Andy Lopinot, County Treasurer
Patty Sprague, County Auditor
James Gomric, State's Attorney
Vacant, 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
Vacant, 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
Vacant, Animal Control
Bryan Buehlhorn, Parks
Jim Brede, Director of Buildings

FINANCIAL SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

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

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements 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 discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, 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 .1 percent, .6 percent, and 8.9 percent, respectively, of the assets, net position, and revenues of St. Clair County, Illinois as of December 31, 2022, 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. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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' 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 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, 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 County'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 County'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, pension plan information, the other post-employment benefit information, budgetary comparison information, and the notes to the 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 St Clair County, Illinois' basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are 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 by us and other auditors. In our opinion, based on our audit the combining and individual fund financial statements are 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.



Scheffel Boyle
Belleville, Illinois
August 28, 2023

ST. CLAIR COUNTY, ILLINOIS
Management's Discussion and Analysis
12/31/2022

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, 2022. 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 2022 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 \$459,243,000 (net position). Of this amount, \$170,461,000 is restricted for specific purposes of governmental activities and \$1,100,000 for business-type activities; \$239,560,000 account for the total net capital assets less related debt.
- The impact of GASB 87 implementation (related to long term leases) accounts for \$11.2 million of additional receivables, \$4.5 million of additional net assets, and \$15.4 million of liabilities/ deferred inflows in 2022.
- The County net position increased \$23 million for governmental activities in 2022 with increased revenues of \$5.3 million.
- The Airport's net position increase in 2022 was \$37,893,000. Passenger service continues to grow. Grant funding for terminal expansion and aerospace development 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 13-15 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

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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 fund 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 16-19 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 20-24 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 25-26 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 27.

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 statements.

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

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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 \$459,243,000 at the close of 2022.

The governmental activities' total assets/deferred outflows account for nearly 73% of total assets/deferred outflows of the County; 71% of the liabilities/deferred inflows; and 75% of net position. Approximately 40% of total assets/deferred outflows are invested in capital assets of which nearly 51% are attributable to the Airport.

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 344,756	\$ 295,445	\$ 21,008	\$ 6,389	\$ 365,764	\$ 301,834
Restricted assets	208	209	1,102	599	1,310	808
Other non-current assets	4,890	49,095	8,402	1,901	13,292	50,996
Capital assets	152,150	147,232	159,817	126,268	311,967	273,500
Total assets	502,004	491,981	190,329	135,157	692,333	627,138
Deferred outflows-pension/OPEB	66,464	11,470	1,420	49	67,884	11,519
Deferred outflows-other	1,711	1,900	15,185	16,397	16,896	18,297
Total assets/deferred outflows	570,179	505,351	206,934	151,603	777,113	656,954
Current liabilities	64,921	33,764	16,899	5,460	81,820	47,741
Net pension/OPEB liabilities	29,728	-	-	-	29,728	-
Other long-term liabilities	42,858	41,250	64,875	67,288	107,733	108,538
Total liabilities	137,507	75,014	81,774	72,748	219,281	156,279
Deferred inflows-pension/OPEB	37,779	55,138	1,041	1,479	38,820	56,617
Deferred inflows-other	50,920	46,081	8,850	-	59,770	46,081
Total liabilities/deferred inflows	226,206	176,233	91,665	74,227	317,871	258,978
Net position						
Net investment in capital assets	131,424	128,771	103,835	80,264	235,259	209,035
Restricted	170,461	178,721	1,100	589	171,561	179,310
Unrestricted	42,088	21,625	10,334	(3,477)	52,423	18,148
Total net position	<u>\$ 343,973</u>	<u>\$ 329,117</u>	<u>\$ 115,269</u>	<u>\$ 77,376</u>	<u>\$ 459,243</u>	<u>\$ 406,493</u>

Total current and restricted assets, comprised predominantly of cash and investments and receivables, increased by nearly \$64.4 million from 2021. Cash and investments rose nearly \$41.2 million as a result of increases in grants, predominantly American Rescue Plan grant funds. Receivables increased \$19.3 million; attributable in large part to unreimbursed grant funding for the airport expansion projects. A lease receivable of \$11.2 million was recognized through implementation of GASB 87. Taxes receivable increased more than \$2.6 million. Property tax receivables of \$47 million in 2022 are included in current assets but will not be collected until mid-2023 to finance the 2023/2024 expenditures. Revenue recognition for these receivables has been deferred (included in deferred inflows) and not included in the County's net position. The business-type activities holds more than \$1.1 million in restricted assets at the end of 2022 that can only be used for certain debt service payments or passenger-related capital improvements.

Changes in pension and OPEB related accounts resulting from actuarial studies increased total assets/deferred outflows by \$8.4 million while also increasing total liabilities/deferred inflows by \$11.9 million; net decrease of \$3.5 million was adjusted through the changes in net position. Pension and OPEB 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 2022 included the net additions of nearly \$14.2 million in capital assets (before depreciation). The County added nearly \$1 million of highway projects; equipment of \$7.4 million; and land and building improvements of \$5.8 million. Nearly \$9.9 million remains in progress for road projects and another \$1.2 million in other

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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 \$88 million or 58% 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, 2022, 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 77% 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%); \$105 million or 33% 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 \$69 million while other deferrals of \$49 million relate to property taxes to be collected in 2023. The implementation of GASB 87 identifies \$15.4 million of liabilities/ deferred inflows related to leases. Other liabilities were more than \$79 million and tend to fluctuate with operations and the timing of payments for both operations and construction projects. Unearned income of \$46 million is related to American Rescue Plan funds received through 2022 – inclusive of the \$8.5 million prior period adjustment for ARP revenue replacement funds.

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 \$459,243,000 (net position). Almost 37% of net position is restricted for specific use; \$170,461,000 are restricted for specific purposes of governmental activities and \$1,100,000 for business-type activities. The investment in net capital assets less related debt was \$239,560,000 at the end of 2022.

Net position of St. Clair County increased by \$61 million from 2021. Governmental activities experienced a positive change of \$33 million before transfers to Airport activities.

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	\$ 30,700	\$ 33,540	\$ 14,714	\$ 16,262	\$ 45,414	\$ 49,802
Operating grants & contributions	31,197	41,769	3	3,989	31,200	45,758
Capital grants & contributions	58	84	38,314	7,849	38,372	7,933
General revenues						
Property taxes	44,504	42,645	-	-	44,504	42,645
Other taxes	34,963	28,115	-	-	34,963	28,115
Investment earnings	(977)	(171)	191	39	(786)	(132)
Other	250	26	3	3	253	29
Total revenues	140,695	146,008	53,225	28,142	193,920	174,150
Expenses						
General government	20,792	19,565	-	-	20,792	19,565
Public safety	46,770	36,652	-	-	46,770	36,652
Judicial	13,979	9,022	-	-	13,979	9,022
Public health	11,449	12,229	-	-	11,449	12,229
Transportation	14,096	13,047	-	-	14,096	13,047
Unallocated Interest	372	389	3,174	3,241	3,546	3,630
Airport operations	-	-	21,595	19,807	21,595	19,807
Total expenses	107,458	90,904	24,769	23,048	132,227	113,952
Changes in net position before transfers	33,237	55,104	28,456	5,093	61,693	60,198

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Changes in net position before transfers	33,237	55,104	28,456	5,093	61,693	60,198
Other grants	-	-	2,143	-	2,143	-
Special item	-	-	(2,570)	-	(2,570)	-
Transfers	(9,864)	(5,032)	9,864	5,032	-	-
Changes in net position	23,373	50,072	37,893	10,125	61,266	60,198
Net position-beginning	329,117	279,045	77,376	67,251	406,494	346,296
Prior period adjustment	(8,517)	-	-	-	(8,517)	-
Net position-ending	<u>\$343,973</u>	<u>\$329,117</u>	<u>\$115,269</u>	<u>\$ 77,376</u>	<u>\$459,243</u>	<u>\$406,494</u>

Governmental Activities

Total governmental revenues decreased \$5.3 million from 2021. Charges for services decreased \$2.8 million. Increases in housing fees for state prisoners were offset by decreases from housing fees for federal prisoners, circuit clerk fees and tax sale fees. Operating grants and contributions decreased by \$2 million attributable in large part to vaccine requirement changes and related in-kind vaccine donations. Capital grants dropped by \$26,000 and were related to funding for road construction projects. An increase in assessed valuation helped boost revenues from property taxes by \$1.9 million. Property taxes account for more than 34% of governmental revenues. Sales and income taxes increased by \$2.1 million while Personal Property Replacement Tax increased by \$4.7 million. Investment earnings dropped by \$806,000 as investment rates improved, but investment market values fell at the end of 2022.

Overall governmental expenses increased by \$16.6 million. Payroll and related costs increased by more than \$1,612,000 before the actuarial adjustments for pension and other post-employment benefit estimates. Pension and post-employment benefits increased public safety expenses by \$9 million, general government expenses by \$3.1 million, and judicial expenses by \$2.9 million. Public safety grants decreased while public health and transportation project costs increased. The changes in transportation costs tend to fluctuate with weather and scheduled projects. Tort insurance costs were down nearly \$33,000.

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 \$37,893,000 increase in net position for 2022 after significant capital contributions for airport improvements.

Airport revenues increased nearly \$25.2 million. Fuel sales decreased \$2 million (1.7 million gallons) as the special Boeing projects ended at the end of 2021. Other air service operations rose slightly (\$551,000) with increased passenger traffic and related revenues. Operating grants fell nearly \$4 million with the ending of the Pandemic Relief programs. The most significant increase was related to capital grants for terminal expansion and airfield improvements from federal and state agencies of \$30.5 million during 2022. 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.

Expenses, which included \$6 million of depreciation in both years, increased by nearly \$1.8 million. While resale fuel costs dropped \$576,000, all other operating costs rose. Specifically, certain runway maintenance costs accounted for more than \$1 million of the increase from 2021 while the pension/OPEB actuarial determined expenses increased by \$583,000 in 2022. Depreciation increased slightly due to additions of new equipment and accounts for nearly 25% of total expenses.

Interest continues to be a major expense of the Airport. Interest expense was \$3.2 million in 2022 and 2021. 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 2022.

The County continues to provide support to the Airport through operating transfers from other County funds. These costs included personnel benefit costs of \$421,000, insurance of \$413,000, and debt service of \$4,540,000. In addition the County made capital and operating grant matching payments of \$141,000 and advances for other capital projects

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of \$3,668,000. The Public Building Commission contributed \$36,000 toward operating and payroll/fringe costs and \$645,000 in capital expenditures. Total transfers increased by \$4,832,000 from 2021.

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 2022, St. Clair County's governmental funds reported combined ending fund balances of approximately \$196 million, after a transfer of \$9.2 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 \$62 million, while the total fund balance was \$71 million. Certain prepaid expenses and inventory account for \$1 million of non-spendable fund balances while \$3.6 million is legislatively restricted. The County has committed \$2.6 million to fund certain County capital projects in 2022; assigned \$410,000 for GIS, economic development, automation and other expenses, and \$1.3 million for working cash.

There was a \$19.5 million increase in the fund balance for the General Fund. Revenues increased by \$7.1 million and expenditures increased by approximately \$560,000; net transfers to other funds were \$3 million more than 2021. Property taxes were higher by \$653,000 and state income, personal property replacement, and sales taxes contributed \$7.1 million more than in 2021. Revenues from federal and state agencies decreased \$52,000. Revenues for licenses and fees fell by \$901,000 in large part due to a decrease of fees for public safety, tax sale fees returning to annual collection, and a full year of court fees under the new fee structure that began in July 2019 without the pandemic impact.

In 2022, public safety expenses increased as payroll increased while grant expenses decreased slightly. General government expenses fell \$2 million over 2021 as a result of a decrease in medical expense, software maintenance, and lease payments.

The *Transportation Fund* had a fund balance of \$64 million at the end of 2022. This was an increase of nearly \$4.1 million from 2021. Revenues and expenditures fluctuate from year to year due to construction projects and participation by federal, state, and other local units. Revenues increased nearly \$307,000 primarily due to state and local revenue increases. Motor Fuel Tax increased \$200,000 which includes the State's Rebuild Illinois program; federal, state, and local contributions for projects rose by \$211,000. Property tax revenue rose \$148,000 from 2021. Expenditures rose \$1.7 million. Transfers of \$1,889,000 were paid to the debt service fund during the year to fund principal and interest payments on the outstanding highway construction bonds.

The *Lease Payable* fund balance was higher by nearly \$854,000. Taxes are levied to meet the capital lease requirements that include operations and maintenance. Property taxes collected increased \$594,000. Expenditures decreased \$478,000 while transfers increased \$745,000. The payments made on the behalf of the Airport of \$1.1 million 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 second installment of \$25 million 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 government. At the end of 2022, the county had spent another \$2.3 million on qualifying expenditures.

The *Debt Service Fund* decreased by nearly \$3.4 million. Revenues, consisting of investment earnings, dropped by \$353. 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 \$3.4 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.

See independent auditor's report

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 \$1,202,000 compared to income of \$2,212,000 in 2021. Medical insurance premiums charged decreased \$517,000. Insurance premiums and claims expense decreased by \$897,000. Rents and other revenues increased by \$257,000. Other operating costs for occupancy activities related in large part to improvement projects increased by more than \$1.6 million.

General Fund Budgetary Highlights

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

Actual revenues were higher than anticipated revenues by \$17 million as a result of changes in state tax revenue and fee structures. Property taxes were more than budgeted by \$598,000. General licenses, fines and fees and revenues from other agencies were higher by \$2,288,000; State income, personal property replacement, and sales and other taxes were higher than anticipated by \$12.3 million while federal and state revenues were higher by \$734,000.

As in prior years, the most significant variance in the General Fund is in general government expenditures. This difference of \$2.1 million relates predominantly in the Tort (\$2,417,000), and Capital Replacement 4,546,000 activities. General Fund Public Safety activities also decreased by \$3,631,000. 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 2022 was \$311,967,000, 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	
	2022	2021	2022	2021	2022	2021
Land & Improvements	\$20,287	\$20,287	\$42,435	\$42,437	\$62,722	\$62,724
Buildings & support facilities	34,758	28,834	22,801	23,986	57,559	52,820
Construction in progress	1,297	4,375	49,408	12,732	50,705	17,107
Machinery & equipment	10,321	9,832	5,824	4,304	16,145	14,136
Projects in progress	1,229	798	122	45	1,351	843
Infrastructure-highway	71,109	75,490	-	-	71,109	75,490
Infrastructure-airport	-	-	39,227	42,764	39,227	42,764
Infrastructure in progress	8,620	7,616	-	-	8,620	7,616
Subtotal Capital assets	147,621	147,232	159,817	126,268	307,438	273,500
Leased building & improvements	496	-	-	-	496	-
Leased equipment	4,033	-	-	-	4,033	-
Subtotal Right-to-use assets	4,529	-	-	-	4,529	-
Total	\$152,150	\$147,232	\$159,817	\$126,268	\$311,967	\$273,500

In 2022, the County continued to upgrade buildings and equipment. Parking and other building improvements additions amounted to \$8.3 million. There was nearly \$2.5 million of improvements still in progress at the end of the year. Equipment placed in service was \$2.9 million which included public safety vehicles, highway maintenance equipment, and IT equipment and upgrades. The new GASB 87 required lease reporting includes the identification of right-to-use assets connected with long-term leases. The County's right-to-use assets included just over \$4 million of equipment and approximately \$500,000 of buildings and improvements, net of amortization.

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 2022. County owned projects underway at the end of the year were \$8.6 million. Highway infrastructure accounts for more than 58% of the total governmental activity assets.

The County posted \$9.4 million of depreciation/ amortization expense in 2022 for its governmental operations.

See independent auditor's report

The Airport continued to make investments in equipment and facilities during 2022. The Airport expended \$14,164,000 on the terminal expansion project and security upgrades as part of the Airport Improvement Project (FAA/state participation). In addition, \$22,500,000 was spent on projects related to a new taxiway and related aerospace development. Other improvements and equipment totaling more than \$3,000,000 were acquired during the year while the Airport disposed of certain excess equipment. Depreciation expense for 2022 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 \$5,127,000 from 2021 before adjustment for GASB 87 lease liability. At the end of the year, St. Clair County had outstanding long-term debt in the amount of \$111,040,000. Of the total, 60% of the debt was from the Airport activities.

St. Clair County's Long-term Obligations (in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenue bonds						
Limited obligation - Highway	\$23,325	\$24,655	\$ -	\$ -	\$ 23,325	\$24,655
Land & buildings	10,854	10,938	8,455	9,355	19,309	20,293
General obligation bonds	-	-	56,065	57,865	56,065	57,865
Capital lease obligations						
Equipment	1,624	2,015	-	23	1,624	2,038
Debt certificates	2,395	2,735	2,249	2,434	4,644	5,169
Lease Liability	4,301	-	-	-	4,301	-
Notes payable	-	-	-	125	83	125
General obligation contracts	-	-	-	-	-	-
Insurance claims	1,689	1,721	-	-	1,689	1,721
Total	<u>\$44,188</u>	<u>\$42,064</u>	<u>\$66,852</u>	<u>\$69,802</u>	<u>\$111,040</u>	<u>\$111,866</u>

Governmental Activities

Long-term obligations for governmental activities decreased more than \$2.2 million in 2022. The implementation of GASB 87 – new lease reporting requirement - impacted the government activity by \$4.3 million. Highway funds were used to make principal payments of \$1,330,000 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 \$85,000. The reduction in the Emergency Telephone System debt certificates was \$340,000 while there was \$390,000 in equipment lease reductions. The estimated long-term insurance claims decreased by \$33,000. Changes are discussed in more detail in the notes to the financial statements.

Business-type Activities

The Airport made principal payments of \$1,800,000 on its general obligation debt. Certain other revenue bonds were reduced by \$135,000. Principal payments of \$185,000 were also made to reduce the debt certificates that were issued in 2013. The Airport made principal payments of \$65,127 on equipment related debt. The net decrease in long-term obligations was \$2,950,000.

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.
- Market value of investments started to rebound since the end of 2022.
- 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.

See independent auditor's report

- The County continues to review and explore other cost control options for both tort and medical insurance costs as rates and claims continue to fluctuate.
- Uncertainty of sustained tax revenue and grant programs.
- American Rescue Plan funds will be utilized according to the restricted use guidance.
- Additional State mandates being pushed to the local level are continuing.
- MidAmerica St Louis Airport continues to see growth in passenger activity. The terminal expansion has been completed early in 2023 providing additional capacity.
- The Airport continues to explore additional opportunities for expanding passenger service to more locations.
- The Boeing development and related expansion provides additional opportunities for more growth.

These factors were considered in preparing St. Clair County's budget for 2023.

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, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
ASSETS					
Current assets					
Cash	\$ 1,789,050	\$ 5,727,694	\$ 7,516,744	\$ 2,708,491	\$ -
Equity in cash and investment pool	227,817,969	-	227,817,969	-	22,366,715
Investments	36,015,289	-	36,015,289	-	-
Funds held in trust	-	100,178	100,178	-	-
Accounts receivable	16,979,131	26,902,410	43,881,541	985,719	2,014,599
Taxes receivable (net)	46,798,629	-	46,798,629	-	-
Revolving/forgivable loans receivable	-	-	-	724,457	-
Lease receivable	229,098	582,466	811,564	-	-
Interest receivable	330,000	-	330,000	-	33,332
Internal balances	13,161,644	(13,161,644)	-	-	-
Notes receivable - current	242,930	(42,930)	200,000	-	-
Inventory	372,535	900,006	1,272,541	-	-
Other assets	-	-	-	131,760	-
Prepaid expenditures	1,019,795	-	1,019,795	-	-
Total current assets	<u>344,756,070</u>	<u>21,008,180</u>	<u>365,764,250</u>	<u>4,550,427</u>	<u>24,414,646</u>
Restricted assets					
Equity in cash and investment pool	-	854,731	854,731	-	-
Investments	207,668	240,866	448,534	-	-
Accounts receivable	-	3,146	3,146	-	-
Interest receivable	-	1,019	1,019	-	-
Deposits	-	1,932	1,932	-	-
Total restricted assets	<u>207,668</u>	<u>1,101,694</u>	<u>1,309,362</u>	<u>-</u>	<u>-</u>
Noncurrent assets					
Revolving/forgivable loans receivable	-	-	-	1,400,425	-
Lease receivable	2,078,867	8,343,849	10,422,716	-	-
Notes receivable	1,239,841	(39,841)	1,200,000	-	-
Net OPEB asset	1,570,851	45,783	1,616,634	71,237	-
Net pension asset	-	52,318	52,318	-	-
Right-to-use asset, net	4,528,949	-	4,528,949	42,200	-
Capital assets, net	<u>147,621,534</u>	<u>159,817,180</u>	<u>307,438,714</u>	<u>466</u>	<u>-</u>
Total noncurrent assets	<u>157,040,042</u>	<u>168,219,289</u>	<u>325,259,331</u>	<u>1,514,328</u>	<u>-</u>
Deferred outflows of resources					
Deferred outflows on leases	-	397,022	397,022	-	-
Deferred outflows on refinancing	1,710,755	14,788,453	16,499,208	-	-
Deferred outflows related to OPEB	1,052,319	16,181	1,068,500	15,003	-
Deferred outflows related to pensions	<u>65,412,212</u>	<u>1,403,812</u>	<u>66,816,024</u>	<u>1,054,982</u>	<u>-</u>
Total deferred outflows of resources	<u>68,175,286</u>	<u>16,605,468</u>	<u>84,780,754</u>	<u>1,069,985</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 570,179,066</u>	<u>\$ 206,934,631</u>	<u>\$ 777,113,697</u>	<u>\$ 7,134,740</u>	<u>\$ 24,414,646</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
(continued)
December 31, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
LIABILITIES					
Current liabilities					
Accounts payable	\$ 6,244,534	\$ 13,330,070	\$ 19,574,604	\$ 814,706	\$ 2,018,599
Accrued salaries	3,799,070	47,307	3,846,377	95,535	-
Accrued payroll related costs	2,037,130	93,834	2,130,964	204,186	-
Accrued interest	76,017	412,156	488,173	-	-
Funds held in escrow	43,669	4,365	48,034	20,370	-
Lease liability	480,906	-	480,906	34,710	-
Insurance claims	2,251,126	-	2,251,126	-	-
Unearned income	49,139,079	50,859	49,189,938	260,836	-
Debt certificates - current	355,000	185,000	540,000	-	-
General obligation bonds - current	-	1,835,000	1,835,000	-	-
Revenue bonds - current	90,000	940,000	1,030,000	-	-
Obligations under capital lease-current	404,531	-	404,531	-	-
Revolving/forgivable loans liability	-	-	-	724,457	-
Total current liabilities	64,921,062	16,898,591	81,819,653	2,154,800	2,018,599
Noncurrent liabilities					
Funds held in escrow	-	1,066,283	1,066,283	-	-
Debt certificates	2,040,000	2,064,239	4,104,239	-	-
General obligation bonds payable	-	54,230,000	54,230,000	-	-
Limited obligation revenue bonds	23,325,000	-	23,325,000	-	-
Revenue bonds	10,764,036	7,515,000	18,279,036	-	-
Obligations under capital lease-equipment	1,219,959	-	1,219,959	-	-
Revolving/forgivable loans liability	-	-	-	1,400,425	-
Lease liability	3,820,373	-	3,820,373	8,377	-
Net pension liability	29,727,609	-	29,727,609	427,343	-
Insurance claims	1,688,880	-	1,688,880	-	-
Total noncurrent liabilities	72,585,857	64,875,522	137,461,379	1,836,145	-
Total liabilities	137,506,919	81,774,113	219,281,032	3,990,945	2,018,599
Deferred inflows of resources					
Deferred taxes and related fees	48,638,208	-	48,638,208	-	-
Deferred inflows related leases	2,281,464	8,850,079	11,131,543	-	-
Deferred inflows related to OPEB	1,233,137	21,356	1,254,493	30,417	-
Deferred inflows related to pensions	36,545,407	1,019,589	37,564,996	89,540	-
Total deferred inflows of resources	88,698,216	9,891,024	98,589,240	119,957	-
Total liabilities and deferred inflows of resources	226,205,135	91,665,137	317,870,272	4,110,902	2,018,599
NET POSITION					
Net investment in capital assets	131,423,823	103,835,372	235,259,195	466	-
Restricted	170,461,406	1,099,832	171,561,238	1,349,496	22,396,047
Unrestricted	42,088,702	10,334,290	52,422,992	1,673,876	-
Total net position	\$ 343,973,931	\$ 115,269,494	\$ 459,243,425	\$ 3,023,838	\$ 22,396,047

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Activities
For the year ended December 31, 2022

Function/Programs	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	
Expenses				Total	Grants Department	Flood Prevention
Primary Government						
Governmental activities						
General government	\$ 20,792,190	\$ 4,176,529	\$ -	\$ (5,948,722)		
Public safety	46,770,385	7,826,120	-	(29,554,278)		
Judicial	13,978,919	2,305,285	-	(2,124,101)		
Public health	11,449,153	5,807,502	-	(4,609,134)		
Transportation	14,096,036	11,081,463	58,067	(2,895,702)		
Unallocated interest	371,803	-	-	(371,803)		
Total governmental activities	107,458,486	31,196,899	58,067	(45,503,740)		
Business-type activities						
Airport	24,769,105	2,737	38,313,973	-	\$ 28,261,889	
Total primary government	\$ 132,227,591	\$ 31,199,636	\$ 38,372,040	(45,503,740)	28,261,889	
Component units						
Grants Department	\$ 19,690,521	\$ 19,516,059	\$ -		\$ 60,921	
Flood prevention	4,852,313	-	-			\$ (4,852,313)
	<u>\$ 24,542,834</u>	<u>\$ 19,516,059</u>	<u>\$ -</u>			
General revenues						
Taxes						
Property taxes				44,504,104	-	-
Sales taxes				16,225,079	-	7,497,747
Personal property replacement tax				9,778,743	-	-
State income tax				8,537,515	-	-
Other taxes				422,003	-	-
Unrestricted investment earnings				(976,547)	191,039	(118,862)
Miscellaneous				214,946	-	-
Gain (loss) on disposal of assets				35,187	-	-
Other grant contributions				-	2,143,362	-
Special items				-	(2,570,293)	-
Transfers				(9,863,628)	9,863,628	-
Total general revenues and transfers				68,877,402	9,631,336	-
Changes in net position				23,373,662	37,893,225	7,378,885
Net position - beginning				329,117,632	77,376,269	2,526,572
Prior period adjustment				(8,517,363)	-	19,869,475
Net position - ending				\$ 343,973,931	\$ 115,269,494	\$ 22,396,047

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Balance Sheet
Governmental Funds
December 31, 2022

	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 1,354,176	\$ 500	\$ -	\$ -	\$ -	\$ 72,317	\$ 1,426,993
Equity in cash and investment pool	51,488,468	65,345,410	2,911,194	45,889,540	10,189,698	50,917,102	226,741,412
Accounts receivable	6,259,124	675,613	-	-	-	5,251,720	12,186,457
Taxes receivable	16,262,892	4,348,623	14,849,481	-	-	11,337,633	46,798,629
Lease receivable	251,737	54,128	-	-	-	545,396	851,261
Interest receivable	127,960	100,060	6,602	-	20,746	70,803	326,171
Internal balances	15,171,632	49,313	-	11,328	-	1,345,650	16,577,923
Advance to other governments	-	1,400,000	-	-	-	-	1,400,000
Inventory	76,693	288,486	-	-	-	7,356	372,535
Prepaid expenditures	1,018,556	-	164,550	-	-	20,781	1,203,887
Total assets	\$ 92,011,238	\$ 72,262,133	\$ 17,931,827	\$ 45,900,868	\$ 10,210,444	\$ 69,568,758	\$ 307,885,268
LIABILITIES							
Accounts payable	\$ 979,614	\$ 3,659,708	\$ -	\$ 66,475	\$ -	\$ 1,291,269	\$ 5,997,066
Accrued salaries	1,452,667	95,651	-	-	-	418,490	1,966,808
Accrued payroll related costs	-	-	-	-	-	382,353	382,353
Internal balances	160,308	-	-	187,500	-	2,945,167	3,292,975
Funds held in escrow	7,498	-	-	-	-	-	7,498
Other liabilities	1,161,981	-	-	-	-	-	1,161,981
Unearned income	234,346	-	-	46,494,242	-	2,381,481	49,110,069
Total liabilities	3,996,414	3,755,359	-	46,748,217	-	7,418,760	61,918,750
DEFERRED INFLOWS OF RESOURCES							
Deferred taxes and related fees	17,181,793	4,348,623	14,849,481	-	-	12,258,311	48,638,208
Deferred inflows related to leases	247,947	53,337	-	-	-	538,248	839,532
Total deferred inflows of resources	17,429,740	4,401,960	14,849,481	-	-	12,796,559	49,477,740
Total liabilities and deferred inflows of resources	21,426,154	8,157,319	14,849,481	46,748,217	-	20,215,319	111,396,490
FUND BALANCES							
Nonspendable	1,095,249	288,486	164,550	-	-	28,137	1,576,422
Restricted	3,619,996	63,816,328	2,917,796	-	4,271,023	50,282,303	124,907,446
Committed	2,607,766	-	-	-	3,413,229	-	6,020,995
Assigned	1,681,787	-	-	-	2,526,192	-	4,207,979
Unassigned	61,580,286	-	-	(847,349)	-	(957,001)	59,775,936
Total fund balances	70,585,084	64,104,814	3,082,346	(847,349)	10,210,444	49,353,439	196,488,778
Total liabilities, deferred inflows of resources and fund balance	\$ 92,011,238	\$ 72,262,133	\$ 17,931,827	\$ 45,900,868	\$ 10,210,444	\$ 69,568,758	\$ 307,885,268

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, 2022

Total fund balances for governmental funds	\$ 196,488,778
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.	3,700,194
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	146,301,362
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:	38,666,131
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.	(40,996,795)
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>(185,739)</u>
Total net position of governmental activities	<u>\$ 343,973,931</u>

ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended December 31, 2022

	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes	\$ 15,329,081	\$ 4,315,579	\$ 13,902,686	\$ -	\$ -	\$ 10,956,758	\$ 44,504,104
State income tax	8,537,515	-	-	-	-	-	8,537,515
Personal property replacement tax	9,778,743	-	-	-	-	-	9,778,743
Sales tax	16,181,621	-	-	-	-	-	16,181,621
Motor fuel tax	-	11,101,831	-	-	-	-	11,101,831
Other taxes	422,003	-	-	-	-	-	422,003
Revenue from federal/state agencies	340,892	61,488	-	2,351,025	-	14,021,412	16,774,817
Revenue from local agencies	78,106	1,096,807	5,000	-	-	3,306,297	4,486,210
Licenses, permits, fines, fees and services	19,144,463	117,542	-	-	-	10,355,872	29,617,877
Earnings on investments	208,202	(321,387)	10,882	(772,384)	(8,078)	(277,488)	(1,160,253)
Earnings on investments - lease	5,616	1,901	-	-	-	9,498	17,015
Miscellaneous revenues	65,189	16,461	-	-	85	178,453	260,188
	<u>70,091,431</u>	<u>16,390,222</u>	<u>13,918,568</u>	<u>1,578,641</u>	<u>(7,993)</u>	<u>38,550,802</u>	<u>140,521,671</u>
EXPENDITURES							
Current							
General government	18,578,237	-	6,127,757	1,520,297	-	8,503,115	34,729,406
Public safety	20,255,606	-	-	297,890	-	11,831,204	32,384,700
Judicial	4,742,803	-	-	4,658	-	4,269,248	9,016,709
Public health	18,000	-	-	192,268	-	10,261,475	10,471,743
Transportation	-	9,167,171	-	-	-	-	9,167,171
Capital outlay	-	-	-	-	-	-	-
General government	1,557,044	-	5,169,369	148,042	-	-	6,874,455
Public safety	-	-	202,653	240,153	-	274,020	716,826
Judicial	-	-	-	-	-	-	-
Public health	-	-	-	-	-	187,500	187,500
Transportation	-	1,208,045	-	-	-	-	1,208,045
Debt service	-	-	-	-	-	-	-
General government	-	-	436,596	-	-	-	436,596
Public safety	-	-	-	-	-	872,464	872,464
Transportation	-	-	-	-	1,901,298	-	1,901,298
	<u>45,151,690</u>	<u>10,375,216</u>	<u>11,936,375</u>	<u>2,403,308</u>	<u>1,901,298</u>	<u>36,199,026</u>	<u>107,966,913</u>
Excess (deficiency) of revenues over (under)/expenditures	<u>24,939,741</u>	<u>6,015,006</u>	<u>1,982,193</u>	<u>(824,667)</u>	<u>(1,909,291)</u>	<u>2,351,776</u>	<u>32,554,758</u>
Other financing sources (uses):							
Operating transfers-in	457,501	-	-	-	1,888,847	1,407,024	3,753,372
Operating transfers-out	(5,880,987)	(1,888,847)	(1,127,655)	(22,682)	(3,412,082)	(604,092)	(12,936,345)
Total other financing sources (uses)	<u>(5,423,486)</u>	<u>(1,888,847)</u>	<u>(1,127,655)</u>	<u>(22,682)</u>	<u>(1,523,235)</u>	<u>802,932</u>	<u>(9,182,973)</u>
Net changes in fund balances	19,516,255	4,126,159	854,538	(847,349)	(3,432,526)	3,154,708	23,371,785
Beginning fund balances	51,068,829	59,978,655	2,227,808	8,517,363	13,642,970	46,198,731	181,634,356
Prior period adjustment	-	-	-	(8,517,363)	-	-	(8,517,363)
Ending fund balances	<u>\$ 70,585,084</u>	<u>\$ 64,104,814</u>	<u>\$ 3,082,346</u>	<u>\$ (847,349)</u>	<u>\$ 10,210,444</u>	<u>\$ 49,353,439</u>	<u>\$ 196,488,778</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, 2022

Net change in fund balances - total governmental funds	\$ 23,371,785
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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.

134,715

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

(13,492)

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.

2,422,170

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.

(626,825)

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):

1,386,608

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.

(3,301,299)

Changes in net position of governmental activities

\$ 23,373,662

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
December 31, 2022

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
ASSETS		
Current assets		
Cash	\$ 5,727,694	\$ 362,056
Equity in cash and investment pool	-	1,076,557
Investments	-	36,015,289
Funds held in trust	100,178	-
Accounts receivable	26,902,410	1,148,606
Lease receivable	582,466	149,904
Interest receivable	-	3,829
Due from other funds	-	23
Inventory	900,006	-
Note receivable (payable) - current	(42,930)	42,930
Net investment in direct financing leases	-	1,024,083
Prepaid expenses	-	1,239
Total current assets	<u>34,169,824</u>	<u>39,824,516</u>
Restricted assets		
Equity in investment pool	854,731	-
Investments	-	412,364
Accounts receivable	3,146	-
Interest receivable	1,019	-
Deposits	<u>1,933</u>	<u>36,170</u>
Total restricted assets	<u>860,829</u>	<u>448,534</u>
Noncurrent assets		
Lease receivable (payable)	8,343,849	1,306,800
Notes receivable (payable)	(39,841)	39,841
Net investment in direct financing leases	-	18,156,015
Net OPEB asset	45,783	113,092
Net pension asset	52,318	(160,802)
Capital assets, net	<u>159,817,180</u>	<u>1,547,841</u>
	<u>168,219,289</u>	<u>21,002,787</u>
Deferred outflows of resources		
Deferred outflows related to pension	1,403,812	43,352
Deferred outflows related to OPEB	16,181	2,293,820
Deferred outflows related to leases	362,307	-
Deferred charges on refinancing	<u>14,788,453</u>	<u>692,901</u>
	<u>16,570,753</u>	<u>3,030,073</u>
Total assets and deferred outflows of resources	<u>\$ 219,820,695</u>	<u>\$ 64,305,910</u>

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
(continued)
December 31, 2022

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
LIABILITIES		
Current liabilities		
Accounts payable	\$ 13,330,071	\$ 303,594
Accrued salaries	47,307	70,321
Accrued payroll related costs	93,834	187,528
Accrued interest	394,711	46,028
Due to other funds	13,284,971	-
Other liabilities	-	1,089,145
Unearned income	50,859	423,924
Funds held in escrow	4,365	-
Debt certificates - current	185,000	-
Revenue bonds - current	-	1,030,000
General obligation bonds - current	1,835,000	-
Obligations under capital lease - current	920,862	-
Total current liabilities	<u>30,146,980</u>	<u>3,150,540</u>
Noncurrent liabilities		
Internal balances	16,333,829	(16,333,829)
Funds held in escrow	1,066,283	36,170
Debt certificates	2,064,239	-
Revenue bonds	-	18,279,036
General obligation bonds	54,230,000	-
Obligations under capital lease	7,430,521	-
Total noncurrent liabilities	<u>81,124,872</u>	<u>1,981,377</u>
Total liabilities	<u>111,271,852</u>	<u>5,131,917</u>
Deferred inflows of resources		
Unamortized gain on refinancing	-	1,003,091
Deferred inflows related to leases	8,850,079	1,441,706
Deferred inflows related to pension	1,019,589	181,922
Deferred inflows related to OPEB	21,356	1,392,570
Total deferred inflows of resources	<u>9,891,024</u>	<u>4,019,289</u>
Total liabilities and deferred inflows of resources	<u>121,162,876</u>	<u>9,151,206</u>
NET POSITION		
Net investment in capital assets	103,835,371	1,547,841
Restricted	1,099,832	670,161
Unrestricted	(6,277,384)	52,936,702
Total net position	<u>98,657,819</u>	<u>\$ 55,154,704</u>
Some amounts reported for business-type activities in the statement of position are different because certain internal service fund assets and liabilities are included with business-type activities		
	<u>16,611,675</u>	
Net position - business-type activities	<u>\$ 115,269,494</u>	

ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the year ended December 31, 2022

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
CHARGES FOR GOODS AND SERVICES		
Landing fees and terminal area use charges	\$ 552,551	\$ -
Rents, concessions and other services	3,165,015	13,131,964
Intergovernmental revenues	-	-
Other	6,813	794
Fuel sales (less costs of \$8,551,163)	915,159	-
Insurance premiums	-	14,171,666
Total operating revenues	<u>4,639,538</u>	<u>27,304,424</u>
OPERATING EXPENSES		
Operating expenses	6,637,634	12,535,887
Insurance claims and premiums	-	12,951,183
Post-employment benefit contribution	-	200,242
Interest expense	-	554,833
Depreciation and amortization	6,238,511	30,808
Total operating expenses	<u>12,876,145</u>	<u>26,272,953</u>
Operating income (loss)	<u>(8,236,607)</u>	<u>1,031,471</u>
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	191,039	170,451
Interest expense	(3,172,375)	-
Passenger facility charges	470,077	-
Gain on disposal of assets	3,600	-
Operating grants	2,737	-
Real estate leases (net of expenses)	867,876	-
Total nonoperating expenses	<u>(1,637,046)</u>	<u>170,451</u>
Net income (loss)	<u>(9,873,653)</u>	<u>1,201,922</u>
Transfers-in	9,182,973	-
Other grant contributions	2,143,362	-
Special items	(2,570,293)	-
Capital contributions	38,335,518	-
Change in net assets	<u>37,217,907</u>	<u>1,201,922</u>
Net position - beginning of year	<u>61,439,912</u>	<u>53,952,782</u>
Net position - end of year	<u>98,657,819</u>	<u>\$ 55,154,704</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise fund	<u>16,611,675</u>	
Net position - business-type activities	<u>\$ 115,269,494</u>	

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2022

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments from customers and tenants	\$ 5,445,858	\$ 2,543,964
Operating grants received	22,927	-
Payments from interfund services provided	-	25,787,512
Payments to vendors	(4,998,875)	(24,713,395)
Payments to employees	(1,196,729)	(1,871,115)
Net cash provided (used) by operating activities	<u>(726,819)</u>	<u>1,746,966</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Interest paid	-	(591,034)
Principal payments on bonds	-	(985,000)
Principal on note receipts	-	42,504
Payments on behalf of business-type activities	-	(658,100)
Reimbursements on project advances	29,407	-
Repayments to other funds	(966,309)	966,309
Net cash provided (used) by non-capital financing activities	<u>(936,902)</u>	<u>(1,225,321)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on debt	(250,127)	-
Interest paid	(115,589)	-
Concessionaire facility charges	69	-
Proceeds from sale of equipment	3,600	-
Capital grant contributions	2,018,655	-
Capital expenditures	(3,563,198)	(36,978)
Net cash provided (used) by capital and related financing activities	<u>(1,906,590)</u>	<u>(36,978)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment interest	190,093	169,130
Redemption of investments	1,711,422	(4,016,766)
Non-aeronautical real estate revenues	1,950,272	-
Net cash provided (used) by investing activities	<u>3,851,787</u>	<u>(3,847,636)</u>
Net increase (decrease) in cash and cash equivalents	281,476	(3,362,969)
Cash and cash equivalents - beginning of year	5,446,218	32,953,371
Cash and cash equivalents - end of year	<u>\$ 5,727,694</u>	<u>\$ 29,590,402</u>
Cash and cash equivalents		
Cash	\$ 5,727,694	\$ 362,056
Cash equivalents included in investments	-	28,815,982
Restricted investments	-	412,364
	<u>\$ 5,727,694</u>	<u>\$ 29,590,402</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
(continued)
For the year ended December 31, 2022

	Enterprise Fund MidAmerica St. Louis Airport	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (8,236,607)	\$ 1,031,471
Adjustments to reconcile		
Depreciation and amortization	6,238,511	30,808
Operating costs paid by capital contributions	855,570	-
Operating costs paid by operating grants	2,737	-
Concessionaire facility charges restricted	(39,236)	-
Interest expense related to direct financing leases	-	554,833
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	282,922	(411,480)
Decrease (increase) in lease receivable	(8,926,315)	(1,456,704)
Decrease (increase) in inventory	(281,113)	-
Decrease (increase) in deposits	7,415	-
Decrease (increase) in net investment in direct financing leases	-	982,740
Decrease (increase) in net investment in prepaid expenses	-	(175)
Decrease (increase) in due from other funds	247,502	-
Decrease (increase) in deferred outflows of resources	(1,370,379)	(2,155,580)
Increase (decrease) in accounts payable	235,021	(405,563)
Increase (decrease) in accrued wages and related costs	25,744	(38,760)
Increase (decrease) in real estate tax payable	-	-
Increase (decrease) in other liabilities	-	(101,596)
Increase (decrease) in unearned income	(67,016)	5,989
Increase (decrease) in net OPEB liability	4,380	10,963
Increase (decrease) in net pension liability	1,881,534	2,938,576
Increase (decrease) in deferred inflows of resources	8,412,511	761,444
Net cash provided (used) by operating activities	<u>\$ (726,819)</u>	<u>\$ 1,746,966</u>

SCHEDULE OF NON-CASH FINANCING AND INVESTING ACTIVITIES

Interest accreted on bonds and leases (net of amortization)	\$ 1,210,772	\$ -
Restricted Passenger and Concessionaire facility charges	535,533	-
Payments made by St Clair County		
Capital projects	20,993,006	-
Capital grant reimbursements paid directly to St Clair County	17,570,259	-
Capital contributions payments made by St Clair County		
Capital assets	3,809,211	-
Capital lease principal and interest	1,127,655	-
Bond principal and interest	3,412,081	-
Payments made by the Public Building Commission		
Capital assets	418,830	-
Increase (decrease) in market value of investments	(14,658)	9,798

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Fiduciary Funds
December 31, 2022

	Custodial Funds	Post- Employment Health Insurance Trust
ASSETS		
Cash	\$ 8,552,191	\$ -
Equity in cash and investment pool	303,980	981
Investments	992,425	5,241,801
Interest receivable	<u>346</u>	<u>14,538</u>
Total assets	<u>9,848,942</u>	<u>5,257,320</u>
LIABILITIES		
Accounts payable	73,912	-
Due to other governments	181,573	-
Funds held in escrow	<u>429,754</u>	<u>-</u>
Total liabilities	<u>685,239</u>	<u>-</u>
NET POSITION		
Restricted for Individuals, organizations, and other governments	<u>\$ 9,163,703</u>	<u>\$ 5,257,320</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, 2022

	Custodial Funds	Post- Employment Health Insurance Trust
ADDITIONS		
Contributions		
Employer	\$ -	\$ 200,242
Total contributions	-	200,242
Investment income		
Interest, dividends and other investment earnings	226,262	108,570
Net appreciation (depreciation) in fair value of assets	-	(1,085,480)
Total investment earnings	226,262	(976,910)
Less investment expense	-	33,640
Net investment earnings	226,262	(1,010,550)
Revenues		
Property taxes	416,900,909	-
Collection costs/ penalties	8,751,574	-
Deposits from inmates	1,744,906	-
Unclaimed property receipts	24,974	-
Overpayments	514,838	-
Fines and fees	12,797,744	-
Bond proceeds	3,003,814	-
Court ordered payments	60,121	-
Total revenue	443,798,880	-
Total additions	444,025,142	(810,308)
DEDUCTIONS		
Benefits	-	-
Program supplies and expenses	2,281,831	-
Refunds	4,721,837	-
Court ordered payments	146,567	-
Distributions to governments	436,021,937	-
Total deductions	443,172,172	-
Change in net position	852,970	(810,308)
Net position - restricted, beginning of the year	8,310,733	6,067,628
Net position - restricted, end of the year	\$ 9,163,703	\$ 5,257,320

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements
December 31, 2022

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.

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

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

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

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

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

Governmental Funds

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

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

Debt Service Fund accounts for the accumulation of resources that are restricted, committed or assigned to the payment of 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.

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)

ST. CLAIR COUNTY, ILLINOIS

Notes to the Financial Statements

Measurement focus, basis of accounting, and financial statement presentation

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

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

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

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

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

Estimates

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

Budgetary information

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

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

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

Grant funds are received from various sources; most significantly federal and state awards. Revenue is recognized to the extent of eligible expenses incurred during each reporting period and a receivable is reported for unreimbursed amounts. Funds received in excess of eligible expenses are recognized as unearned income.

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 2021 property taxes were payable on July 1, 2022 and September 1, 2022 and recognized as revenue in 2022.

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

Inventories and prepaid items

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

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

Capital assets

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

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

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items that qualify for reporting in this category: deferred taxes and related fees, deferred inflows from leases, 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 inflows related to leases: A deferred charge on a lease results from the difference in the amortized present value of the lease and its present value at the date of commencement. This amount is deferred and amortized over the full noncancelable term of the lease including extensions.

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

Pensions

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

Leases

In 2022, GASB Statement No. 87 - Leases was adopted and implemented. This statement increases the usefulness of government financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognizes them as inflows and outflows of resources based on the payment provisions of the contracts. The implementation date was originally set for statements after December 2019, but due to COVID 19 pandemic, the required implementation date was extended to periods starting after December 2021. This statement had a material effect on the financial statements of St. Clair County, see Note 12.

Lease assets are recognized based on the same capitalization thresholds as the County's capital assets noted above. These assets are identified as right-to-use assets in the financial statements and notes.

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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	\$ 7,516,744	\$ 8,552,191	\$ 16,068,935
Investments	36,463,823	6,234,226	42,698,049
Pooled cash and investments	228,672,700	304,961	228,977,661
	<u>\$ 272,653,267</u>	<u>\$ 15,091,378</u>	<u>\$ 287,744,645</u>

Of the total cash and investments, cash deposits are \$39,961,618; investments account for \$247,707,114 of the total while remaining balances are undeposited cash holdings.

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

	Fair Value	Maturity
Certificates of deposit - non-negotiable	\$ 11,617,295	0 - 6 months
Certificates of deposit - non-negotiable	14,297,784	7 - 12 months
Certificates of deposit - non-negotiable	400,000	1 - 3 years
CDARS	3,051,162	0 - 6 months
CDARS	3,424,112	7 - 12 months
Insured Cash Sweep (ICS)	35,791,934	current
Money markets	20,294,751	current
Investments held by brokers/dealers:		
Certificates of deposit – negotiable	245,000	0 - 6 months
Certificates of deposit – negotiable	1,421,889	7 - 12 months
Certificates of deposit – negotiable	2,688,059	1 - 3 years
Certificates of deposit – negotiable	2,367,199	3 - 5 years
Money Market-government funds	5,648,796	current
Corporate Bonds	1,206,591	0 - 6 months
Corporate Bonds	1,102,273	7 - 12 months
Corporate Bonds	9,589,802	1 - 3 years
Corporate Bonds	462,346	3 - 5 years
Municipal Bonds	1,246,537	0 - 6 months
Municipal Bonds	766,216	7 - 12 months
Municipal Bonds	1,063,189	1 - 3 years
Municipal Bonds	4,040,642	3 + years
US Treasury Notes	292,547	7 - 12 months
US Treasury Notes	266,320	1 - 3 years
US Treasury Notes	918,957	3 + years
US Obligations	5,438,015	0 - 6 months
US Obligations	8,039,110	7 - 12 months
US Obligations	32,590,448	1 - 3 years
US Obligations	7,629,771	3 + years
Investments in Illinois Funds Investment Pool	88,884,382	current
	<u>264,785,127</u>	
Component Unit-Flood Prevention District	22,366,715	
Primary Government	<u>\$ 242,418,412</u>	

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Restricted investments - OPEB

Investments held by brokers/dealers:

U.S. Treasury money market	\$ 392,859	current
Corporate Notes	49,617	current
Corporate Notes	98,724	7 - 12 months
Corporate Notes	385,521	1 - 3 years
Corporate Notes	1,241,235	3+ years
Mutual funds-international	591,511	current
Equity securities	1,739,637	current
Mutual funds	742,697	current
	<u>\$ 5,241,801</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.

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: \$20,884,523 in Bank of Belleville, \$34,871,284 in Busey Bank, \$62,435,474 in RBC, and \$19,339,703 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, 2022, \$12,308,763 of the County's bank balances were uninsured or uncollateralized by specific securities or letters of credit. This is primarily corporate bonds held.

3. Receivables

Accounts receivable consists of the following:

Governmental Activities	
Sales, income, motor fuel and other tax revenue	\$ 7,280,978
Service and fee revenues	3,982,769
Other	1,383,423
Grant and intergovernmental revenues	4,330,212
Related parties	1,749
	<u>\$ 16,979,131</u>
Business-type Activities	
Trade	\$ 484,089
Grant and intergovernmental revenues	26,019,039
Other	402,428
	<u>\$ 26,905,556</u>

The Airport uses the direct write-off method for uncollectible amounts. During 2022, there were no write-offs.

Property taxes are collected one year in arrears. Although levied in 2022, property taxes will be collected in mid-2023. 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. The 2022 property taxes receivable are as follows:

Current and delinquent taxes	\$ 46,980,975
Less allowance for uncollectible amounts	(182,346)
Total net taxes receivables	46,798,629
Current and delinquent fees	1,839,579
Total net taxes and fees receivables deferred	<u>\$ 48,638,208</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Transportation funds were advanced for the benefit of a road improvement project in 2020. The outstanding balance of the note receivable at December 31, 2022 is scheduled for collection as follows:

Year	Receivable
2023	\$ 200,000
2024	200,000
2025	200,000
2026	200,000
2027	200,000
2028-2030	400,000
Total repayment	<u>\$ 1,400,000</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:

Year	Receivable
2023	\$ 42,930
2024	39,841
Total repayment	<u>\$ 82,771</u>

4. Capital assets

Capital asset activity for 2022 was as follows:

Governmental Activities

	January 1, 2022	Additions	Deletions	December 31, 2022
Right-to-Use Assets being amortized:				
Leased buildings and improvements	\$ 569,491	\$ -	\$ -	\$ 569,491
Leased equipment	-	4,208,263	-	4,208,263
Total Right-to-Use assets	569,491	4,208,263	-	4,777,754
Less accumulated amortization for:				
Leased buildings and improvements	-	73,461	-	73,461
Leased equipment	-	175,344	-	175,344
	-	248,805	-	248,805
Government Activities Right-to-Use assets, net	<u>\$ 569,491</u>	<u>\$ 3,959,458</u>	<u>\$ -</u>	<u>\$ 4,528,949</u>
Assets not being depreciated:				
Land	\$ 11,879,109	\$ -	\$ -	\$ 11,879,109
Construction in progress	4,374,550	5,169,055	8,246,730	1,296,875
Projects in progress	798,199	430,727	-	1,228,926
Infrastructure				
Construction in progress	7,616,403	1,003,958	-	8,620,361
Land	8,408,338	-	-	8,408,338
	33,076,599	6,603,740	8,246,730	31,433,609
Assets being depreciated:				
Buildings and improvements	88,536,399	8,322,177	5,554	96,853,022
Equipment, furniture, and vehicles	44,626,987	2,866,425	1,161,013	46,332,399
Infrastructure-roads and bridges	145,832,435	-	-	145,832,435
	278,995,821	11,188,602	1,166,567	289,017,856
Total capital assets	312,072,420	17,792,342	9,413,297	320,451,465
Less accumulated depreciation for:				
Buildings and improvements	59,702,714	2,392,681	-	62,095,395
Equipment, furniture, and vehicles	34,795,471	2,376,791	1,161,013	36,011,249
Infrastructure-roads and bridges	70,342,388	4,380,899	-	74,723,287
	164,840,573	9,150,371	1,161,013	172,829,931
Government Activities capital assets, net	<u>\$ 147,231,847</u>	<u>\$ 8,641,971</u>	<u>\$ 8,252,284</u>	<u>\$ 147,621,534</u>

Right-to-Use amortization of \$248,805 has been charged to governmental activities - Public safety during the period.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Depreciation of \$9,150,371 have been charged to governmental activities during the period as follows:

General government	\$ 1,419,800
Public safety	2,287,849
Judicial	232,414
Public health	794,845
Transportation	4,664,268
	<u>\$ 9,399,176</u>

Business-type Activities - MidAmerica St Louis Airport

	January 1, 2022	Additions	Deletions	December 31, 2022
Assets not being depreciated:				
Land	\$ 42,435,045	\$ -	\$ -	\$ 42,435,045
Construction in progress	12,776,986	37,298,087	545,345	49,529,728
	<u>55,212,031</u>	<u>37,298,087</u>	<u>545,345</u>	<u>91,964,773</u>
Assets being depreciated:				
Airfields	91,706,446	494,706	-	92,201,152
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	11,223,775	116,290	-	11,340,065
Utilities	9,977,810	123,042	-	10,100,852
Roads and parking	10,282,687	-	-	10,282,687
Support facilities	5,717,873	-	-	5,717,873
Equipment, furniture, and vehicles	16,402,616	2,301,037	38,254	18,665,399
	<u>195,747,101</u>	<u>3,035,075</u>	<u>38,254</u>	<u>198,743,922</u>
Total capital assets	250,959,132	40,333,162	583,599	290,708,695
Less accumulated depreciation	124,691,258	6,238,511	38,254	130,891,515
Government Activities capital assets, net	<u>\$ 126,267,874</u>	<u>\$ 34,094,651</u>	<u>\$ 545,345</u>	<u>\$ 159,817,180</u>

Depreciation charged to operations was \$6,238,511 for 2022.

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, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Non-major governmental funds	\$ 1,886,661
General Fund	MidAmerica St Louis Airport	13,284,971
Transportation Fund	General Fund	47,009
Transportation Fund	Non-major governmental funds	2,304
American Rescue Plan Fund	General Fund	11,328
Non-major governmental funds	American Rescue Plan Fund	187,500
Non-major governmental funds	Non-major governmental funds	1,056,186
Non-major governmental funds	General Fund	101,964
		<u>16,577,923</u>
Internal Service funds	General Fund	7
Internal Service funds	Non-major governmental funds	16
		<u>\$ 16,577,946</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 2022 for certain projects at the Airport in the amount of \$659,111. 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	\$ 59,559,881
Public Building Commission	MidAmerica St Louis Airport	\$ 16,333,829

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	\$ -	\$ 4,477,264
General Fund	Non-major governmental funds	1,403,723	-
Transportation Funds	Debt Service Fund	1,888,847	
Lease Payable Fund	MidAmerica St Louis Airport	-	1,127,655
American Rescue Plan Fund	General Fund	22,682	
Debt Service Fund	MidAmerica St Louis Airport	-	3,412,082
Non-major governmental funds	General Fund	434,819	
Non-major governmental funds	Non-major governmental funds	3,301	-
Non-major governmental funds	MidAmerica St Louis Airport	-	165,972
		<u>\$ 3,753,372</u>	<u>\$ 9,182,973</u>

In the governmental funds financial statements, total transfers-out exceeded transfers-in by \$9,182,973 due 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 Capital 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, 2022 are as follows:

Year	Lease
2023	\$ 394,760
2024	394,760
2025	789,520
	<u>1,579,040</u>
Less amount representing interest and amortization	127,973
Obligation under capital lease	<u>\$ 1,451,067</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 \$2,226,200 remains. Commitments of approximately \$595,000 for additional equipment are payable from bond proceeds. Interest charged to operations in 2022 for the lease was \$53,473.

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, 2022 are as follows:

Year	Lease
2023	\$ 68,366
2024	68,366
2025	50,328
	<u>187,060</u>
Less amount representing interest and amortization	13,637
Obligation under capital lease	<u>\$ 173,423</u>

Interest charged to operations in 2022 for the lease was \$7,957.

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 was deemed to be a general obligation of the County and payable from Airport operations. Final lease payment was made in 2022. Interest charged to operations in 2022 for the lease was \$1,146.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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	\$ 10,828,714
Business-type Activities	8,351,383
	<u>\$ 19,180,097</u>

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, 2022, \$22,425,000 of the 2013A defeased bonds are outstanding.

These bonds are limited obligations of the County with a claim for payment solely from Highway Revenues (2022 collections: Motor Fuel Tax \$6,185,598, County Highway Tax \$2,756,296, and Matching Tax \$1,442,952). 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 \$1,901,298. 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 1.36% to 3% and principal is due each January 1 as follows:

Year		Principal	Interest	Total
2023		\$ -	\$ 275,786	\$ 275,786
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	1.91%	1,415,000	475,744	1,890,744
2028-2032	2.06%-2.53%	7,505,000	1,902,354	9,407,354
2033-2037	2.58%-3.00%	8,470,000	888,952	9,358,952
2038	2.85%-3.00%	1,840,000	27,225	1,867,225
Outstanding bonds		<u>\$ 23,325,000</u>	<u>\$ 5,136,698</u>	<u>\$ 28,461,698</u>

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

Payments due January 1, 2023 were paid at December 31, 2022 and not included above. Total interest, net of amortization of refinancing losses, charged to operations for the Transportation functions was \$733,973.

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%	9,980,000
Business-type Activities		
Airport improvements	2.013-2.81%	8,455,000
		<u>\$ 19,310,000</u>

ST. CLAIR COUNTY, ILLINOIS
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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, 2022 for Governmental Activities were as follows:

Year	Total Lease	Operations & Maintenance
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	12,496,144	12,094,539
2028-2032	63,713,414	60,579,765
2033-2037	68,648,903	60,410,401
2038-2041	48,374,125	48,094,505
	<u>\$ 244,190,599</u>	<u>\$ 229,564,868</u>
Less amount representing executory cost (i.e., maintenance, etc.)	229,564,868	
Less: Amount representing interest and amortization	3,797,017	
Obligation under capital lease	<u>\$ 10,828,714</u>	

Rent payments under these leases were \$11,936,675 recorded in the Lease Payable Fund, \$18,406 in the Veterans Assistance expenses, \$32,183 in grant funds, and \$249,377 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 \$152,843 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
2023	\$ -	\$ 31,719	\$ 31,719
2024	-	31,719	31,719
2025 3.625%	875,000	31,718	906,718
Outstanding bonds	875,000	<u>\$ 95,156</u>	<u>\$ 970,156</u>
Unamortized discount	(964)		
Carrying value	<u>\$ 874,036</u>		

Interest and amortization charged to operations on the 2013 bonds was \$30,081. The unamortized deferred charges were \$5,879 at December 31, 2022.

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 defeased bonds were called in 2021.

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

Year	Principal	Interest	Total
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 2.419%	100,000	305,284	405,284
2027-2031 2.519-2.760%	405,000	1,488,351	1,893,351
2032-2036 2.91-3.36%	7,320,000	1,033,882	8,353,882
2037-2038 3.36%	1,885,000	72,576	1,957,576
Outstanding bonds	<u>\$ 9,980,000</u>	<u>\$ 3,827,933</u>	<u>\$ 13,807,933</u>

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Notes to the Financial Statements

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 \$338,228. Unamortized deferred charges were \$301,758 at December 31, 2022.

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 that were associated with Business-type Activities. 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. In addition, the Commission paid the remaining outstanding 2011C bonds of \$765,000 in 2022.

The Series 2020B revenue bonds associated with the Business-type Activities are also being financed through a lease agreement with the County. The 2022 lease payment of \$1,127,655 was paid by the Lease Payable Fund and considered a capital contribution to the Enterprise Fund. Future minimum lease payments as of December 31, 2022 for Business-type Activities are as follows:

Year	Total Lease
2023	\$ 1,139,884
2024	1,140,247
2025	170,071
2026	1,172,795
2027	1,182,556
2028-2031	<u>4,739,057</u>
Obligation under capital lease	9,544,611
Less: Amount representing interest and amortization	<u>1,193,228</u>
Obligation under capital lease	<u><u>\$ 8,351,383</u></u>

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

Year		Principal	Interest	Total
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	2.469%	1,050,000	145,518	1,195,518
2028-2031	2.510-2.810%	<u>4,490,000</u>	<u>308,853</u>	<u>4,798,853</u>
Outstanding bonds		<u><u>\$ 8,455,000</u></u>	<u><u>\$ 1,194,284</u></u>	<u><u>\$ 9,649,284</u></u>

Interest and amortization charged to operations on the 2011C and 2020B bonds was \$317,046. The unamortized deferred charges were \$397,022 at December 31, 2022.

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%.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

Year		Principal	Interest	Total
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	5.40%	430,000	47,520	477,520
2028	5.40%	450,000	24,300	474,300
		<u>\$ 2,395,000</u>	<u>\$ 459,335</u>	<u>\$ 2,854,335</u>

The Emergency Telephone System Fund is expected to make all of the debt service payments. Interest charged to operations in 2022 was \$137,705.

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. All 2009 bonds that were defeased have been called.

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
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	2.663%	1,345,000	111,116	1,456,116
2028-2029	2.663-2.763%	2,775,000	113,980	2,888,980
Outstanding bonds		<u>\$ 9,165,000</u>	<u>\$ 988,459</u>	<u>\$ 10,153,459</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, 2022, \$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
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	1.982%	660,000	1,304,049	1,964,049
2028-2032	2.246-2.576%	8,460,000	6,177,860	14,637,860
2033-2037	2.676-3.108%	13,165,000	4,705,601	17,870,601
2038-2042	3.108-3.218%	15,280,000	2,581,520	17,861,520
2043-2044	3.218%	6,810,000	330,489	7,140,489
Outstanding bonds		<u>\$ 46,900,000</u>	<u>\$ 20,423,768</u>	<u>\$ 67,323,768</u>

Debt service for Airport bonds is 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, 2022 was \$692,347. 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 \$14,788,453 at December 31, 2022. Total interest, including deferred refinancing charges, charged to operations for the Business-type activities' general obligation bond issues amounted to \$2,740,847.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Debt Certificates

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

Year		Principal	Interest	Total
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	4.25%	205,000	77,438	282,438
2027	4.25%	220,000	68,724	288,724
2028-2032	4.75%	1,250,000	182,875	1,432,875
Outstanding bonds		2,250,000	\$ 610,861	\$ 2,860,861
Unamortized discount		(761)		
Carrying value		\$ 2,249,239		

Interest, net of amortization of discount, charged to Airport operations for 2022 was \$108,491.

Changes in long-term liabilities

The following is a summary of long-term obligation transactions during 2022.

Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Limited obligation revenue bonds	\$ 24,655,000	\$ -	\$ 1,330,000	\$ 23,325,000	\$ -
General obligation revenue bonds	10,938,714	-	84,678	10,854,036	90,000
Debt certificates	2,735,000	-	340,000	2,395,000	355,000
Capital leases - equipment	2,014,848	-	390,358	1,624,490	404,531
Insurance claims	1,721,400	-	32,520	1,688,880	-
	<u>\$ 42,064,962</u>	<u>\$ -</u>	<u>\$ 2,177,556</u>	<u>\$ 39,887,406</u>	<u>\$ 849,531</u>

For Governmental Activities, the combined interest cost was \$1,301,417. Interest of \$733,973 is charged directly to Transportation functions while \$199,135 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, 2022 however no liability exists.

Business-type activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
General obligation bonds	\$ 57,865,000	\$ -	\$ 1,800,000	\$ 56,065,000	\$ 1,835,000
General obligation revenue bonds	9,355,000	-	900,000	8,455,000	940,000
Capital lease - equipment	22,623	-	22,623	-	-
Debt certificates	2,434,098	-	184,859	2,249,239	185,000
	<u>\$ 69,676,721</u>	<u>\$ -</u>	<u>\$ 2,907,482</u>	<u>\$ 66,769,239</u>	<u>\$ 2,960,000</u>

Total Airport interest and amortization expensed aggregated to \$3,167,530.

Debt service requirement (not including insurance claims) are as follows:

Year	Governmental Activities		Business-type Activities		Total
	Debt	Leases	Debt	Leases	
2023	\$ 1,186,698	\$ 463,126	\$ 4,850,067	\$ -	\$ 6,499,891
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	2,771,130	-	4,904,407	-	7,675,537
2028-2032	13,039,368	-	23,758,569	-	36,797,937
2033-2037	17,718,942	-	17,870,602	-	35,589,544
2038-2042	2,151,465	-	17,861,520	-	20,012,985
2043-2044	-	-	7,140,488	-	7,140,488
	<u>\$ 46,094,122</u>	<u>\$ 1,766,100</u>	<u>\$ 89,987,372</u>	<u>\$ -</u>	<u>\$ 137,847,594</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Under Illinois State statutes, the limit of long-term indebtedness is 2.875% of the value of the taxable property ascertained by the last assessment. This limit does not include indebtedness for the purpose of certain buildings, roads, and airports. The computation to ensure St. Clair County is within the limit at December 31, 2022 is as follows:

Equalized assessed value of taxable property – 2022 tax year	<u>\$ 4,860,301,344</u>
Debt limit	\$ 139,733,664
Total debt authorized and issued:	
Deemed general obligations direct bonded indebtedness	-
Other direct general obligation	64,391,549
Legal debt margin	<u>\$ 75,342,115</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 \$162,751,952 while \$7,709,454 for governmental activities and \$1,099,832 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
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As of December 31, 2022, 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	\$ 77	\$ 289	\$ -	\$ -	\$ -	\$ 7	\$ 373
Prepaid	1,018	-	164	-	-	21	1,203
Restricted							
Tort	3,620	-	-	-	-	1,685	5,305
Public safety	-	-	-	-	-	10,149	10,149
Transportation	-	63,816	-	-	-	-	63,816
Leases	-	-	2,918	-	-	-	2,918
Debt service	-	-	-	-	4,271	-	4,271
Public health	-	-	-	-	-	8,786	8,786
Retirement	-	-	-	-	-	11,309	11,309
Court services	-	-	-	-	-	8,695	8,695
Parks & recreation	-	-	-	-	-	4,817	4,817
Other	-	-	-	-	-	4,841	4,841
Committed							
Capital Projects	1,788	-	-	-	-	-	1,788
Automation	277	-	-	-	-	-	277
Judicial	-	-	-	-	-	-	-
Economic Development	543	-	-	-	-	-	543
Debt service	-	-	-	-	3,413	-	3,413
Assigned							
Working cash	1,271	-	-	-	-	-	1,271
Economic Development	411	-	-	-	-	-	411
Debt service	-	-	-	-	2,526	-	2,526
Unassigned	61,580	-	-	(847)	-	(957)	59,776
	<u>\$ 70,585</u>	<u>\$ 64,105</u>	<u>\$ 3,082</u>	<u>\$ (847)</u>	<u>\$ 10,210</u>	<u>\$ 49,353</u>	<u>\$ 196,488</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, Custody Exchange, and Bailiff funds had negative fund balances of \$723,540, \$20,848, \$206,058, respectively, at December 31, 2022. The funds' deficits will be recovered at a later date.

Prior period adjustment

The American Rescue Plan Final Rule was issued in 2022. This update changed the rules regarding certain monies received as "Standard Revenue Loss" receipts from being Unrestricted ("Unassigned Fund Balance") to being regarded as Unearned Income under the accounting rules for grant funds. In 2022, the unused 2021 "Standard Revenues Loss" funds received in the amount of \$8,517,363 were adjusted in accordance with grant accounting rules as a prior period adjustment.

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 2022 for tort purposes were \$5,198,813.

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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.

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 \$215,519,301 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 auto physical damage is limited to \$10,071,682 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.

Environmental impairment liability – select County 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. Pollution liability insurance at MidAmerica St. Louis Airport 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.

The blanket coverage applies to building contents, runways, taxiways and aprons, roads, parking lots, and utilities, and equipment with limits of \$236 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, 2022 in the amount of \$382,214.

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

The County is a defendant in a significant number of lawsuits. As of December 31, 2022, the County estimates settlement to be \$2,850,861 of which \$1,688,880 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
2022	\$ 3,604,605	\$ 892,520	\$ 1,646,264	\$ 2,850,861
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

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Employee Medical

The County has a self-insurance program covering certain health and welfare benefits for substantially all of its employees including the Intergovernmental Grants Department and the Public Building Commission. Aggregate health claims in excess of \$16,888,131 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
2022	\$ 1,190,741	12,070,303	\$ 12,171,899	\$ 1,089,145
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

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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report may be obtained for download at www.imrf.org.

Benefits Provided

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

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

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
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Retirees and Beneficiaries currently receiving benefits	830	138	39
Inactive Plan Members entitled to but not yet receiving benefits	576	36	11
Active Plan Members	650	95	3
	<u>2056</u>	<u>269</u>	<u>53</u>

Contributions

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

	Regular	SLEP	ECO
Annual 2022 County Contribution rate	6.71%	21.28%	27.35%
2022 Contributions	\$ 2,229,567	\$ 2,013,566	\$ 69,112

Net Pension Liability

The County's net pension liability was measured as of December 31, 2022. 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, 2022:

- 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.
- 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	36%	6.50%
International Equity	18%	7.60%
Fixed Income	26%	4.90%
Real Estate	11%	6.20%
Alternative Investments	10%	
Private Equity	-	9.90%
Commodities	-	9.25%
Cash Equivalents	1%	4.00%
Total	<u>100%</u>	

There were no benefit changes during the year.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 4.05%, and the resulting Single Discount Rate is 7.25%.

Changes in Net Pension Liability (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Regular Plan			
Balances at December 31, 2021	\$ 230,585,213	\$ 274,144,321	\$ (43,559,108)
Changes for the year:			
Service Cost	2,918,960	-	2,918,960
Interest on the Total Pension Liability	16,328,125	-	16,328,125
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	(1,315,428)	-	(1,315,428)
Changes of Assumptions	-	-	-
Contributions – Employer	-	2,229,567	(2,229,567)
Contributions – Employees	-	1,535,331	(1,535,331)
Net Investment Income	-	(36,342,045)	36,342,045
Benefit Payments, including Refunds Of Employee Contributions	(13,658,340)	(13,658,340)	-
Other (Net Transfer)	-	(2,343,268)	2,343,268
Net Changes	4,273,317	(48,578,755)	52,852,072
Balances at December 31, 2022	\$ 234,858,530	\$ 225,565,566	\$ 9,292,964
SLEP Plan			
Balances at December 31, 2021	\$ 107,108,899	\$ 111,176,304	\$ (4,067,405)
Changes for the year:			
Service Cost	1,634,090	-	1,634,090
Interest on the Total Pension Liability	7,625,115	-	7,625,115
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	2,011,309	-	2,011,309
Changes of Assumptions	-	-	-
Contributions – Employer	-	2,013,566	(2,013,566)
Contributions – Employees	-	739,730	(739,730)
Net Investment Income	-	(15,865,063)	15,865,063
Benefit Payments, including Refunds Of Employee Contributions	(5,503,892)	(5,503,892)	-
Other (Net Transfer)	-	102,290	(102,290)
Net Changes	5,766,622	(18,513,369)	24,279,991
Balances at December 31, 2022	\$ 112,875,521	\$ 92,662,935	\$ 20,212,586

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

ECO Plan	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A-B)
Balances at December 31, 2021	\$ 17,224,936	\$ 20,264,762	\$ (3,039,826)
Changes for the year:			
Service Cost	50,548	-	50,548
Interest on the Total Pension Liability	1,205,415	-	1,205,415
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	(593,615)	-	(593,615)
Changes of Assumptions	-	-	-
Contributions – Employer	-	69,112	(69,112)
Contributions – Employees	-	18,952	(18,952)
Net Investment Income	-	(2,837,062)	2,837,062
Benefit Payments, including Refunds Of Employee Contributions	(1,247,583)	(1,247,583)	-
Other (Net Transfer)	-	(225,564)	225,564
Net Changes	(585,235)	(4,222,145)	3,636,910
Balances at December 31, 2022	\$ 16,639,701	\$ 16,042,617	\$ 597,084

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)	\$ 34,675,848	\$ 9,292,964	\$ (10,920,003)
SLEP Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	\$ 34,728,899	\$ 20,212,586	\$ 8,257,146
ECO Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	\$ 2,166,543	\$ 597,084	\$ (735,135)

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

For the year ended December 31, 2022, the County recognized pension expense of \$4,660,630, \$4,064,981, and \$(260,227) for Regular, SLEP and ECO, respectively. At December 31, 2022, 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		
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 391,434	\$ 1,210,963
Changes in assumptions	-	163,392
Net difference between projected and actual earnings on pension plan investments	44,619,142	25,501,260
Total Deferred Amounts to be recognized in pension expense in future periods	45,010,576	26,875,615
Pension Contributions made subsequent to the the Measurement Date	-	-
Total Deferred Amounts Related to Pensions	\$ 45,010,576	\$ 26,875,615

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

SLEP Plan	Deferred Outflows of Resource	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension</i>		
<i>Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 2,053,548	\$ -
Changes in assumptions	-	122,713
Net difference between projected and actual earnings on pension plan investments	19,063,475	10,264,952
Total Deferred Amounts to be recognized in pension expense in future periods	21,117,023	10,387,665
<i>Pension Contributions made subsequent to the the Measurement Date</i>	-	-
Total Deferred Amounts Related to Pensions	\$ 21,117,023	\$ 10,387,665
ECO Plan	Deferred Outflows of Resource	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
<i>Deferred Amounts to be Recognized in Pension</i>		
<i>Expense in Future Periods</i>		
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	3,404,838	2,052,688
Total Deferred Amounts to be recognized in pension expense in future periods	3,404,838	2,052,688
<i>Pension Contributions made subsequent to the the Measurement Date</i>	-	-
Total Deferred Amounts Related to Pensions	\$ 3,404,838	\$ 2,052,688

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
2023	\$ (1,827,555)	\$ 720,656	\$ (169,993)
2024	2,599,104	2,230,679	202,465
2025	6,208,628	3,012,155	468,470
2026	11,154,784	4,765,868	851,208
	\$ 18,134,961	\$ 10,729,358	\$ 1,352,150

The allocation of amounts related to pensions is as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 66,816,024	\$ 2,716,413
Deferred inflows	(37,564,996)	(1,750,972)
Net pension liabilities (asset)	29,675,291	427,343
Net pension expense adjustment	3,998,037	155,102

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.

ST. CLAIR COUNTY, ILLINOIS
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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).

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	41
Active employees	750
	791

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 2022 calculated contribution of \$200,242 was paid in full.

Net OPEB Liability

The County's net OPEB liability was measured as of December 31, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2022 with a measurement date of December 31, 2022 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, 2022:

- 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** 6.3% for 2023, 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, 2022.

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate of Return
Broad US Equities	52.00%	5.76%
Developed Foreign Equities	10.00%	6.90%
Emerging Markets	0.00%	0.00%
Traded Real Estate	2.00%	6.71%
US Government Bonds	30.00%	2.27%
Cash	6.00%	0.61%
Total	100%	

There were no benefit changes during the year.

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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.

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, 2021	\$ 4,114,307	\$ 6,067,628	\$ (1,953,321)
Changes for the year:			
Service Cost	150,281	-	150,281
Interest on the Total OPEB Liability	216,279	-	216,279
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(617,678)	-	(617,678)
Effect of assumption changes or inputs	-	-	-
Changes of Assumptions	-	-	-
Contributions – Employer	-	200,242	(200,242)
Contributions – Members	-	-	-
Net Investment Income	-	(1,010,533)	1,010,533
Benefit Payments	(293,723)	-	(293,723)
Administrative expenses	-	-	-
Net Changes	(544,841)	(810,291)	265,450
Balances at December 31, 2022	\$ 3,569,466	\$ 5,257,337	\$ (1,687,871)

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)	\$ (1,456,283)	\$ (1,687,871)	\$ (1,902,902)

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	\$ (1,968,843)	\$ (1,687,871)	\$ (1,364,954)

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

At December 31, 2022, 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
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ 21,946	\$ (813,451)
Changes in assumptions	11,063	(22,995)
Net difference between projected and actual earnings on OPEB plan investments	1,067,418	(465,388)
Total Deferred Amounts to be recognized in OPEB expense in future periods	1,100,427	(1,301,834)
OPEB Contributions made subsequent to the Measurement Date	-	-
Total Deferred Amounts Related to OPEB	\$ 1,100,427	\$ (1,301,834)

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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,	
2023	\$ (143,066)
2024	(54,136)
2025	25,535
2026	178,119
2027	(74,974)
Thereafter	(132,879)
	<u>\$ (201,401)</u>

The allocation of amounts related to OPEB are as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 1,068,500	\$ 15,003
Deferred inflows	(1,254,493)	(30,417)
Net OPEB assets (liabilities)	1,616,634	71,237
Net OPEB expense adjustment	(505,074)	(14,817)

12. Leases

Government Activities

Lessee arrangements

The County leases certain assets from various third parties. The assets leased include land, buildings, and equipment. Payments are generally fixed monthly. The County, as a lessee, recognizes the right to use asset and a lease liability at the commencement of each lease whose annual payments are at or above the capitalization threshold amounts for each category. Discounts rates used to compute present value of lease payments range from 0.53% to 4.0% annually.

In 2004, the county began leasing antenna space for telecommunications equipment for the Emergency Management Agency (EMA) in various locations. Payments are made monthly in fixed amounts. The initial lease terms were for 25 years and currently expire in 2029 or early 2030. The right to use asset and lease liability of \$569,491 were recorded January 1, 2022. During 2022, the county paid principal on the lease and reduced the lease liability by \$56,186, recorded interest expense of \$19,005 and recorded amortization expense of \$73,461 charged to Public Safety. Future minimum lease payments as of December 31, 2022 are as follows:

Year	Principal	Interest	Total
2023	\$ 60,706	\$ 17,007	\$ 77,713
2024	65,651	14,752	80,403
2025	70,878	12,364	83,242
2026	76,398	9,783	86,181
2027	82,229	6,992	89,221
2028-2030	157,443	5,189	162,632
	<u>\$ 513,305</u>	<u>\$ 66,087</u>	<u>\$ 579,392</u>

The county entered a lease as lessee in August 2022 for public safety equipment for the Sheriff's Department. The initial term of the lease is 10 years, with no extensions. Payments are made annually in fixed amounts. The right to use asset and lease liability of \$4,208,339 were recorded August 2022. During 2022, the county paid principal on the lease and reduced the lease liability by \$420,289, recorded interest expense of \$71 and recorded amortization expense of \$175,344 charged to Public Safety. Future minimum lease payments as of December 31, 2022 are as follows:

Year	Principal	Interest	Total
2023	\$ 420,200	\$ 159	\$ 420,359
2024	420,218	141	420,359
2025	420,237	123	420,360
2026	420,255	104	420,359
2027	421,376	86	421,462
2028-2029	1,685,688	160	1,685,848
	<u>\$ 3,787,974</u>	<u>\$ 773</u>	<u>\$ 3,788,747</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Lessor arrangements

The County leases certain assets to third parties. The assets leased include land, building, and equipment. Payments are generally fixed monthly. Discounts rates used to compute present value of lease revenue range from 1.00% to 3.0% annually. If not specifically stated in the contract, the present value is computed using the appropriate AFR rates per IRS Section 1274(d) as of January 1, 2022. During the year ended December 31, 2022, the County recognized the following related to its lessor agreements:

Lease revenue	\$ 224,731
Interest income related to leases	46,635

The EMA fund operates the emergency telephone service for St. Clair County. Cell phone towers were constructed on county property or purchased and leased to a third party. Leases typically had an initial terms of 5 or 10 years with additional 5-year extensions available upon written agreement. Leases have been extended and many have additional extension options available which are expected to be exercised. Lease revenue received for the year ended December 31, 2022 was \$77,873. The lease receivable was reduced by \$66,474 with interest income recorded of \$11,399 at December 31, 2022. The future principal and interest payment requirements related to this lease receivable are as follows:

Year	Principal	Interest	Total
2023	\$ 68,172	\$ 10,049	\$ 78,221
2024	69,554	8,667	78,221
2025	70,966	7,255	78,221
2026	53,612	6,071	59,683
2027	51,771	5,158	56,929
2028-2032	151,153	17,686	168,839
2033-2037	134,295	4,507	138,802
	<u>\$ 599,523</u>	<u>\$ 59,393</u>	<u>\$ 658,916</u>

The Public Building Commission leases office space to various entities outside of the County. Office space lease income is used to abate the County Lease Payable commitment to the Commission. Leases had an initial term of 20 or 25 years with lease payments open to renegotiate every 5 years. Organizations that are funded solely by grants are renewed annually. Lease revenue for the year ended December 31, 2022 was \$177,093. The lease receivable was reduced by \$147,473 and interest income of \$29,620 was recorded. The future principal and interest payment requirements related to this lease receivable are as follows:

Year	Principal	Interest	Total
2023	\$ 149,904	\$ 27,008	\$ 176,912
2024	153,464	24,339	177,803
2025	157,100	21,607	178,707
2026	160,811	18,811	179,622
2027	145,031	16,025	161,056
2028-2032	455,295	47,162	502,457
2033-2037	202,739	14,961	217,700
2038	32,360	295	32,655
	<u>\$ 1,456,704</u>	<u>\$ 170,208</u>	<u>\$ 1,626,912</u>

The county owns property that contains billboard signs. The signs are leased to an advertising company who manages and operates the media placed on the billboards. In October 2020, a lease of space on the billboard was offered with an initial term of 10 years. The lease may be extended annually after the initial term. Lease revenue received for the year ended December 31, 2022 was \$16,400. The lease receivable was reduced by \$10,784 with interest income recorded of \$5,616 at December 31, 2022. The future principal and interest payment requirements related to this lease receivable are as follows:

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Year	Principal	Interest	Total
2023	\$ 11,022	\$ 5,378	\$ 16,400
2024	11,265	5,135	16,400
2025	11,513	4,887	16,400
2026	11,766	4,634	16,400
2027	12,025	4,375	16,400
2028-2032	50,703	18,022	68,725
2033-2037	34,478	13,822	48,300
2038-2042	44,106	9,632	53,738
2043-2047	51,172	4,378	55,550
2048-2049	13,687	200	13,887
	<u>\$ 251,737</u>	<u>\$ 70,463</u>	<u>\$ 322,200</u>

Business-type activities

Lessor arrangements

The Airport leases certain assets to various third parties. The assets leased include land, buildings, and equipment. Payments are generally fixed monthly payments with certain variable payments which are based on a percentage of gross revenues. Variable rents are not included in the measurement of the lease receivables. Certain leases that are subject to external laws, regulations, or legal rulings are not included in the measurement of lease receivables. The Airport has categorized leases as follows:

1. Included
2. Excluded - Regulated

Included Leases

The Airport categorizes a lease receivable and a deferred inflow of resources for these leases. The lease receivable is discounted to the net present value using the stated contractual rate or, if there is no stated contractual rate, applicable federal rates ("AFR") as of January 1, 2022 (implementation date) depending on the lease term. Discounts rates used to compute present value of lease payments range from 0.53% to 4.0% annually. The Airport has grouped these leases into two categories: Concession Leases and Other Property Leases. Concession leases are leases for retail, food and beverage, and rental car tenants at the Airport. Other Property Leases include various leases for property and space located around the Airport. The Airport recorded a lease receivable and deferred inflow of resources of \$8,544,525 million on January 1, 2022 related to these leases.

Lease revenue	\$ 704,012
Interest income related to leases	101,316

A concessionaire contract commenced on November 1, 2022, and is for ten years. There is no option to extend. The contract has a Minimum Annual Guarantee (MAG) plus a variable component which is based on a percentage of gross revenues. The tenant pays the higher amount of the MAG or the percentage of gross revenue. The lease receivable is calculated using minimum payments due each year over the course of contract; the variable component is not used. The Airport recorded a lease receivable and deferred inflow of resources on the Statement of Net Position on January 1, 2022, in the amount of \$897,778. The lease receivable was reduced and interest recognized in the amounts of \$13,417 and \$3,250, respectively. The deferred inflow was also reduced by \$14,963. Future minimum lease payments are as follows:

Year	Principal	Interest	Total
2023	\$ 81,532	\$ 18,468	\$ 100,000
2024	83,328	16,672	100,000
2025	85,162	14,838	100,000
2026	87,038	12,962	100,000
2027	88,954	11,046	100,000
2028-2032	458,347	24,987	483,334
	<u>\$ 884,361</u>	<u>\$ 98,973</u>	<u>\$ 983,334</u>

The Airport has entered into multiple agreements to lease terminal space and/or property on airport grounds. The termination dates for these contracts range from October 2023 to December 2055, including all options expected to be exercised. The lease receivable is calculated using the contractual amounts..

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The Airport recorded a lease receivable and deferred inflow of resources on the Statement of Net Position on January 1, 2022, in the amount of \$8,544,525. The lease receivable was reduced, and interest recognized of \$502,571 and \$180,521, respectively. The deferred inflow was also reduced by \$577,261. Future minimum lease payments are as follows:

Year	Principal	Interest	Total
2023	500,934	\$ 170,053	\$ 670,987
2024	486,896	159,523	646,419
2025	495,486	148,850	644,336
2026	506,852	137,934	644,786
2027	519,816	126,770	646,586
2028-2032	2,716,588	455,591	3,172,179
2033-2037	981,239	204,254	1,185,493
2038-2042	1,344,666	128,763	1,473,429
2043-2047	441,549	13,898	455,447
2048-2052	28,970	3,700	32,670
2053-2055	18,958	644	19,602
	<u>8,041,954</u>	<u>\$ 1,549,980</u>	<u>\$ 9,591,934</u>

Excluded - Regulated Leases

The Airport does not recognize a lease receivable and a deferred inflow of resources for regulated leases. Regulated leases are certain leases that are subject to external laws, regulations, or legal rulings, e.g. the U.S. Department of Transportation and the Federal Aviation Administration, regulated aviation leases between airports and air carriers, and other aeronautical users.

The rights, services, and privileges an airline has in connection with the use of the airport and its facilities is addressed in the Marketing and Use Agreements. The current airline agreement for terminal counter and office space became effective in 2012 has automatic twelve months renewal terms with no less than 60 day written termination notice and is nominal. Other facility charges are variable. Due to the variable nature of these revenues, expected future minimum payments are indeterminable.

The Airport has entered into aeronautical agreements with multiple entities for land, buildings, and infrastructure. The leases expire at various dates thru 2052. Revenue recognized in 2022 was \$272,646. Future minimum lease payments are as follows:

Year	Principal
2023	\$ 627,542
2024	502,952
2025	434,610
2026	479,329
2027	479,756
2028-2032	2,494,090
2033-2037	2,726,572
2038-2042	1,780,009
2043-2047	155,554
2048-2052	80,806

Lease Receivable and Deferred Lease Inflows

The following is a summary of long-term lease receivable transactions during 2022.

	Beginning Lease Receivable	Additional Lease Receivable	Lease Receivable Recognized	Ending Lease Receivable	Due within one year
Governmental Activities					
Cell tower Leases	\$ 665,997	\$ -	\$ 66,474	\$ 599,523	\$ 68,172
Office Space Leases	1,604,177	-	147,473	1,456,704	149,904
Billboard Leases	262,522	-	10,784	251,738	11,022
	<u>\$ 2,532,696</u>	<u>\$ -</u>	<u>\$ 224,731</u>	<u>\$ 2,307,965</u>	<u>\$ 229,098</u>
Business-type activities					
Concession Leases	\$ -	\$ 897,778	\$ 13,417	\$ 884,361	\$ 81,532
Other Property Leases	8,544,525	-	502,571	8,041,954	500,934
	<u>\$ 8,544,525</u>	<u>\$ 897,778</u>	<u>\$ 515,988</u>	<u>\$ 8,926,315</u>	<u>\$ 582,466</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The following is a summary of changes in deferred inflows related to long-term leases during 2022.

	Beginning Deferred Inflows	Additional Deferred Inflows	Deferred Revenue Recognized	Ending Deferred Inflows
Governmental Activities				
Cell tower Leases	\$ 665,997	\$ -	\$ 74,413	\$ 591,584
Office Space Leases	1,604,177	-	162,245	1,441,932
Billboard Leases	262,522	-	14,574	247,948
	<u>\$ 2,532,696</u>	<u>\$ -</u>	<u>\$ 251,232</u>	<u>\$ 2,281,464</u>
Business-type activities				
Concession Leases	\$ -	\$ 897,778	\$ 14,963	\$ 882,815
Other Property Leases	8,544,524	-	577,260	7,967,264
	<u>\$ 8,544,524</u>	<u>\$ 897,778</u>	<u>\$ 592,223</u>	<u>\$ 8,850,079</u>

Changes in lease liabilities

The following is a summary of lease obligation transactions during 2022.

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Cell Tower Leases	\$ 569,491	\$ -	\$ 56,186	\$ 513,305	\$ 60,706
Equipment	-	4,208,263	420,289	3,787,974	420,200
	<u>\$ -</u>	<u>\$ 4,208,263</u>	<u>\$ 476,475</u>	<u>\$ 4,301,279</u>	<u>\$ 480,906</u>

For Governmental Activities, the combined interest cost was \$19,020. Interest is charged directly to Public Safety.

13. 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.

14. 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 2022 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	\$ 3,006,047	\$ 2,340	\$ 3,002,098	\$ -	\$ (1,609)		
Housing programs	4,698,097	225,070	4,283,750	-	(189,277)		
Energy programs	11,071,211	-	11,141,858	-	70,647		
Community programs	1,103,134	7,973	1,088,353	-	(6,808)		
Support services	(187,968)	-	-	-	187,968		
	<u>19,690,521</u>	<u>235,383</u>	<u>19,516,059</u>	<u>-</u>	<u>60,921</u>		
Flood Prevention							
Governmental activities							
Flood prevention	4,852,313	-	-	-			\$ (4,852,313)
	<u>\$ 24,542,834</u>	<u>\$ 235,383</u>	<u>\$ 19,516,059</u>	<u>\$ -</u>			
			General Revenue				
			Sales Tax		-		7,497,747
			General		-		-
			Interest		6,680		(118,862)
			Changes in net position		67,601		2,526,572
			Net position - beginning of year		2,956,237		19,869,475
			Net position - end of year		<u>\$ 3,023,838</u>		<u>\$ 22,396,047</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

15. 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.

In 2022, the Airport received grant funds of \$2,143,362 that were used to improve infrastructure that is the responsibility of the State and the City of Mascoutah. These revenues have not been included in operating or capital contributions in the Statement of Activities. The cost of these improvements during 2022 was \$2,570,293 and reported as Special Items in the Statement of Activities. This is not part of the normal operations of the Airport and accordingly this has been reported separately. The project will be completed in 2023.

16. 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 \$603,623 from the Grants Department and \$707,575 from the Public Building Commission.

17. Pending litigation, contingencies, and commitments

St. Clair County has been named as defendant in a number of lawsuits pending at December 31, 2022. 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.

18. Subsequent events

In January 2023, the County purchased the Belleclair Fairgrounds Park, Inc. corporation using American Rescue Plan funds with the intent of creating an emergency shelter. The effects of subsequent events on the financial statements have been evaluated through August 28, 2023, 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, 2022

Calendar year ending December 31,	ECO									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Total Pension Liability										
Service Cost	\$ 50,548	\$ 70,638	\$ 73,077	\$ 101,192	\$ 95,059	\$ 170,547	\$ 213,658	\$ 246,152	\$ 255,895	
Interest on the Total Pension Liability	1,205,415	1,186,996	1,210,538	1,248,117	1,276,425	1,317,064	1,362,069	1,327,985	1,241,715	
Changes in Benefit Terms	-	-	-	-	-	-	-	-	-	
Difference between Expected and Actual Experience	(593,615)	253,491	(238,744)	(593,755)	(430,163)	(516,796)	(1,077,166)	(101,307)	83,912	
Changes of Assumptions	-	-	(106,966)	-	448,691	(319,561)	(19,477)	-	562,186	
Benefit Payments, including Refunds	(1,247,583)	(1,246,460)	(1,276,351)	(1,243,282)	(1,150,079)	(1,160,635)	(1,003,058)	(999,989)	(929,870)	
of Employee Contributions	(585,235)	264,665	(338,446)	(487,728)	239,933	(509,381)	(523,974)	472,841	1,213,838	
Net Change in Total Pension Liability	17,224,936	16,960,271	17,298,717	17,786,445	17,546,512	18,055,893	18,579,867	18,107,026	16,893,188	
Total Pension Liability - Beginning	\$ 16,639,701	\$ 17,224,936	\$ 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)										
Plan Fiduciary Net Position										
Employer Contributions	\$ 69,112	\$ 204,382	\$ 213,912	\$ 187,405	\$ 258,031	\$ 315,487	\$ 502,594	\$ 476,127	\$ 461,780	
Employee Contributions	18,952	26,007	26,106	27,414	41,366	55,330	65,652	67,611	75,212	
Net Investment Income	(2,837,062)	3,183,095	2,488,436	2,883,779	(1,095,243)	2,820,427	1,003,709	73,854	871,032	
Benefit Payments, including Refunds	(1,247,583)	(1,246,460)	(1,276,351)	(1,243,282)	(1,150,079)	(1,160,635)	(1,003,058)	(999,989)	(929,870)	
Other (Net Transfer)	(225,564)	161,844	(25,412)	100,355	49,260	(1,110,543)	(111,970)	456,609	45,182	
Net Change in Plan Fiduciary Net Position	(4,222,145)	2,328,868	1,426,691	1,955,671	(1,896,665)	920,066	456,927	74,212	523,336	
Plan Fiduciary Net Position - Beginning	20,264,762	17,935,894	16,509,203	14,553,532	16,450,197	15,530,131	15,073,204	14,998,992	14,475,656	
Plan Fiduciary Net Position - Ending (B)	\$ 16,042,617	\$ 20,264,762	\$ 17,935,894	\$ 16,509,203	\$ 14,553,532	\$ 16,450,197	\$ 15,530,131	\$ 15,073,204	\$ 14,998,992	
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ 597,084	\$ (3,039,826)	\$ (975,623)	\$ 789,514	\$ 3,232,913	\$ 1,096,315	\$ 2,525,762	\$ 3,506,663	\$ 3,108,034	
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.41%	117.65%	105.75%	95.44%	81.82%	93.75%	86.01%	81.13%	82.84%	
Covered Valuation Payroll	\$ 252,698	\$ 346,763	\$ 352,065	\$ 365,527	\$ 518,975	\$ 576,299	\$ 869,390	\$ 890,371	\$ 995,647	
Net Pension Liability as a Percentage of Covered Valuation Payroll	236.28%	-876.63%	-277.11%	215.99%	622.94%	190.23%	290.52%	393.84%	312.16%	

Notes to Schedule:

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

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2022

Calendar year ending December 31,	Regular									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Total Pension Liability										
Service Cost	\$ 2,918,960	\$ 3,084,825	\$ 2,985,201	\$ 2,968,298	\$ 2,865,487	\$ 3,059,796	\$ 3,155,682	\$ 3,290,083	\$ 3,493,921	
Interest on the Total Pension Liability	16,328,125	15,995,292	15,435,770	14,957,814	14,756,078	14,693,167	14,083,291	13,439,215	12,394,900	
Changes in Benefit Terms	-	-	-	-	-	-	-	-	-	
Difference between Expected and Actual Experience	(1,315,428)	(775,973)	3,910,476	789,456	(2,373,016)	(385,097)	287,641	516,342	(830,847)	
of the Total Pension Liability	-	-	(1,632,318)	-	5,486,559	(6,248,889)	(458,482)	445,229	6,446,777	
Changes of Assumptions	(13,658,340)	(13,602,485)	(12,460,292)	(11,802,751)	(10,636,334)	(9,729,695)	(9,051,476)	(8,016,344)	(6,940,928)	
Benefit Payments, including Refunds	4,273,317	4,701,659	8,238,837	6,912,817	10,098,774	1,389,282	8,016,656	9,674,525	14,563,823	
of Employee Contributions	230,585,213	225,883,554	217,644,717	210,731,900	200,633,126	199,243,844	191,227,188	181,552,663	166,988,840	
Net Change in Total Pension Liability	\$234,858,530	\$230,585,213	\$225,883,554	\$217,644,717	\$210,731,900	\$200,633,126	\$199,243,844	\$191,227,188	\$181,552,663	
Total Pension Liability - Beginning										
Total Pension Liability - Ending (A)										
Plan Fiduciary Net Position										
Employer Contributions	\$ 2,229,567	\$ 2,828,458	\$ 3,069,994	\$ 2,363,849	\$ 3,216,422	\$ 3,120,553	\$ 3,033,920	\$ 3,134,717	\$ 3,239,647	
Employee Contributions	1,535,331	1,452,420	1,501,696	1,428,723	1,391,836	1,359,953	1,347,440	1,468,391	1,469,085	
Net Investment Income	(36,342,045)	41,567,176	31,510,871	35,946,549	(11,434,050)	31,814,399	11,777,637	877,987	10,279,057	
Benefit Payments, including Refunds	(13,658,340)	(13,602,485)	(12,460,292)	(11,802,751)	(10,636,334)	(9,729,695)	(9,051,476)	(8,016,344)	(6,940,928)	
of Employee Contributions	(2,343,268)	(326,977)	824,702	283,219	2,981,129	(3,201,115)	702,710	(1,902,934)	(368,073)	
Other (Net Transfer)	(48,578,755)	31,918,592	24,446,971	28,219,589	(14,480,997)	23,364,035	7,810,231	(4,438,183)	7,678,788	
Net Change in Plan Fiduciary Net Position	274,144,321	242,225,729	217,778,758	189,559,169	204,040,166	180,676,071	172,865,840	177,304,023	169,625,235	
Plan Fiduciary Net Position - Beginning	\$225,565,566	\$274,144,321	\$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)										
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ 9,292,964	\$ (43,559,108)	\$ (16,342,175)	\$ (134,041)	\$ 21,172,731	\$ (3,407,040)	\$ 18,567,773	\$ 18,361,348	\$ 4,248,640	
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.04%	118.89%	107.23%	100.06%	89.95%	101.70%	90.68%	90.40%	97.66%	
Covered Valuation Payroll	\$ 33,227,521	\$ 31,923,903	\$ 32,565,185	\$ 29,744,916	\$ 29,481,407	\$ 29,260,466	\$ 28,784,814	\$ 29,997,292	\$ 29,824,658	
Net Pension Liability as a Percentage of Covered Valuation Payroll	27.97%	-136.45%	-50.18%	-0.45%	71.82%	-11.64%	64.51%	61.21%	14.25%	

Notes to Schedule:

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

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2022

Calendar year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 1,634,090	\$ 1,670,994	\$ 1,761,537	\$ 1,728,154	\$ 1,672,024	\$ 1,660,075	\$ 1,773,155	\$ 1,817,345	\$ 1,745,080
Interest on the Total Pension Liability	7,625,115	7,293,646	7,028,342	6,527,697	6,333,669	5,990,452	5,676,739	5,482,171	5,068,631
Changes in Benefit Terms	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience									
of the Total Pension Liability									
Changes of Assumptions	2,011,309	784,333	204,095	3,057,121	(1,152,980)	1,350,308	241,025	(1,501,680)	501,338
Benefit Payments, including Refunds	-	-	(579,796)	-	2,691,334	(778,878)	(314,617)	202,867	1,094,927
of Employee Contributions	(5,503,892)	(4,813,184)	(4,605,893)	(4,242,545)	(3,725,120)	(3,598,277)	(3,283,530)	(3,072,421)	(2,777,354)
Net Change in Total Pension Liability	5,766,622	4,935,789	3,808,285	7,070,427	5,818,927	4,633,680	4,092,772	2,928,282	5,632,622
Total Pension Liability - Beginning	107,108,899	102,173,110	98,364,825	91,294,398	85,475,471	80,841,791	76,749,019	73,820,737	68,188,115
Total Pension Liability - Ending (A)	\$ 112,875,521	\$ 107,108,899	\$ 102,173,110	\$ 98,364,825	\$ 91,294,398	\$ 85,475,471	\$ 80,841,791	\$ 76,749,019	\$ 73,820,737
Plan Fiduciary Net Position									
Employer Contributions	\$ 2,013,566	\$ 2,426,765	\$ 2,279,119	\$ 1,911,878	\$ 1,901,331	\$ 2,006,273	\$ 2,031,214	\$ 2,101,597	\$ 2,086,886
Employee Contributions	739,730	902,775	696,322	717,141	694,890	708,326	739,720	715,895	757,859
Net Investment Income	(15,865,063)	16,785,787	12,594,957	14,038,947	(5,270,818)	12,258,896	4,211,124	306,941	3,540,331
Benefit Payments, including Refunds									
of Employee Contributions	(5,503,892)	(4,813,184)	(4,605,893)	(4,242,545)	(3,725,120)	(3,598,277)	(3,283,530)	(3,072,421)	(2,777,354)
Other (Net Transfer)	102,290	(785,790)	402,935	498,514	1,237,593	(777,466)	2,666,358	(999,593)	(96,594)
Net Change in Plan Fiduciary Net Position	(18,513,369)	14,516,353	11,367,440	12,923,935	(5,162,124)	10,597,752	6,364,886	(947,581)	3,511,128
Plan Fiduciary Net Position - Beginning	111,176,304	96,659,951	85,292,511	72,368,576	77,530,700	66,932,948	60,568,062	61,515,643	58,004,515
Plan Fiduciary Net Position - Ending (B)	\$ 92,662,935	\$ 111,176,304	\$ 96,659,951	\$ 85,292,511	\$ 72,368,576	\$ 77,530,700	\$ 66,932,948	\$ 60,568,062	\$ 61,515,643
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ 20,212,586	\$ (4,067,405)	\$ 5,513,159	\$ 13,072,314	\$ 18,925,822	\$ 7,944,771	\$ 13,908,843	\$ 16,180,957	\$ 12,305,094
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.09%	103.80%	94.60%	89.71%	79.27%	90.71%	82.79%	78.92%	83.33%
Covered Valuation Payroll	\$ 9,462,242	\$ 9,290,829	\$ 9,284,287	\$ 9,271,690	\$ 8,998,255	\$ 9,198,864	\$ 9,092,277	\$ 9,436,894	\$ 9,279,651
Net Pension Liability as a Percentage of Covered Valuation Payroll	213.61%	-43.78%	59.38%	140.99%	210.33%	86.37%	152.97%	171.46%	132.60%

Notes to Schedule:

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

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Schedule of Employer Pension Contributions
December 31, 2022

Calendar year ending December 31,	ECO								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 69,113	\$ 204,382	\$ 215,957	\$ 187,406	\$ 259,799	\$ 314,832	\$ 502,594	\$ 474,479	\$ 461,781
Actual Contribution	69,112	204,382	213,912	187,405	258,031	315,487	502,594	476,127	461,780
Contribution Deficiency (Excess)	1	-	2,045	1	1,768	(655)	-	(1,648)	1
Covered Valuation Payroll	252,698	346,763	352,065	365,527	518,975	576,299	869,390	890,371	995,647
Actual Contribution as a % of Covered Valuation Payroll	27.35%	58.94%	60.76%	51.27%	49.72%	54.74%	57.81%	53.48%	46.38%
Estimate based on:									
Contribution rate	27.35%	58.94%	61.34%	51.27%	50.06%	54.63%	57.81%	53.29%	47.00%
Covered valuation payroll	\$ 252,698	\$ 346,763	\$ 352,065	\$ 365,527	\$ 518,975	\$ 576,299	\$ 869,390	\$ 890,371	\$ 995,647
Calendar year ending December 31,	Regular								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 2,229,567	\$ 2,828,458	\$ 3,070,897	\$ 2,364,721	\$ 3,216,422	\$ 3,125,018	\$ 3,033,919	\$ 3,134,717	\$ 3,230,010
Actual Contribution	2,229,567	2,828,458	3,069,994	2,363,849	3,216,422	3,120,553	3,033,920	3,134,717	3,239,647
Contribution Deficiency (Excess)	-	-	903	872	-	4,465	(1)	-	(9,637)
Covered Valuation Payroll	33,227,521	31,923,903	32,565,185	29,744,916	29,481,407	29,260,466	28,784,814	29,997,292	29,824,658
Actual Contribution as a % of Covered Valuation Payroll	6.71%	8.86%	9.43%	7.95%	10.91%	10.66%	10.54%	10.45%	10.86%
Estimate based on:									
Contribution rate	6.71%	8.86%	9.43%	7.95%	10.91%	10.68%	10.54%	10.45%	10.86%
Covered valuation payroll	\$ 33,227,521	\$ 31,923,903	\$ 32,565,185	\$ 29,744,916	\$ 29,481,407	\$ 29,260,466	\$ 28,784,814	\$ 29,997,292	\$ 29,824,658
Calendar year ending December 31,	SLEP								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 2,013,565	\$ 2,426,765	\$ 2,279,292	\$ 1,911,878	\$ 1,901,331	\$ 2,006,272	\$ 2,031,215	\$ 2,101,596	\$ 2,066,578
Actual Contribution	2,013,566	2,426,765	2,279,119	1,911,878	1,901,331	2,006,273	2,031,214	2,101,597	2,086,886
Contribution Deficiency (Excess)	(1)	-	173	-	-	(1)	1	(1)	(20,308)
Covered Valuation Payroll	9,462,242	9,290,829	9,284,287	9,271,960	8,998,255	9,198,864	9,092,277	9,436,894	9,279,651
Actual Contribution as a % of Covered Valuation Payroll	21.28%	26.2%	24.55%	20.62%	21.13%	21.81%	22.34%	22.27%	22.49%
Estimate based on:									
Contribution rate	21.28%	26.2%	24.55%	20.62%	21.13%	21.81%	22.34%	22.27%	22.49%
Covered valuation payroll	\$ 9,462,242	\$ 9,290,829	\$ 9,284,287	\$ 9,271,960	\$ 8,998,255	\$ 9,198,864	\$ 9,092,277	\$ 9,436,894	\$ 9,279,651

ST CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Notes to Net Pension Liability and Contribution Schedules
December 31, 2022

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2022 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 2022 Contribution Rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	21-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
	SLEP supplemental liabilities attributable to Public Act 94-712
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	2.75%
Price Inflation:	2.25%
Salary Increases:	2.85% to 13.75%, including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
Mortality:	For non-disabled retirees, 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.

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2020 actuarial valuation.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net OPEB Liability and Related Ratios
December 31, 2022

Calendar year ending December 31,	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service Cost	\$ 150,231	\$ 163,855	\$ 155,076	\$ 164,061	\$ 155,877	\$ 178,351
Interest on the total OPEB liability	216,279	216,709	216,597	220,446	258,598	260,177
Effect of plan changes	-	-	-	-	-	-
Effect of economic/demographic gains or losses	(617,678)	-	34,513	-	(721,947)	-
Effect of assumptions changes or inputs	-	758	16,492	(45,267)	-	-
Benefit Payments	(293,723)	(456,090)	(403,250)	(403,832)	(450,377)	(442,026)
Net Change in total OPEB liability	(544,841)	(74,768)	19,428	(64,592)	(757,849)	(3,498)
Total OPEB Liability - Beginning	4,114,307	4,189,075	4,169,647	4,234,239	4,992,088	4,995,586
Total OPEB Liability - Ending (A)	<u>\$ 3,569,466</u>	<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	\$ 200,242	\$ 198,570	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951
Employee Contributions	-	-	-	-	-	-
Net Investment Income	(1,010,533)	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	(810,291)	840,033	826,620	871,287	143,976	491,122
Plan Fiduciary Net Position - Beginning	6,067,628	5,227,595	4,400,975	3,529,688	3,385,712	2,894,590
Plan Fiduciary Net Position - Ending (B)	<u>\$ 5,257,337</u>	<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)	\$ (1,687,871)	\$ (1,953,321)	\$ (1,038,520)	\$ (231,328)	\$ 704,551	\$ 1,606,376
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	147.29%	147.48%	124.79%	105.55%	83.36%	67.82%
Covered Valuation Payroll	\$ 41,500,183	\$ 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	-4.07%	-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, 2022

Calendar year ending December 31,	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution	\$ 200,242	\$ 198,570	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951	\$ 172,918
Actual Contribution	\$ 200,242	\$ 198,570	192,238	235,245	334,951	334,951	172,918
Contribution Deficiency (Excess)	-	-	-	-	-	-	-
Covered Valuation Payroll	\$41,500,183	\$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	0.48%	0.50%	0.47%	0.62%	0.90%	0.90%	0.45%

ST CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Notes to Net OPEB Liability and Contribution Schedules
December 31, 2022

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 2023 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, 2022.

Methods and Assumptions Used to Determine 2023 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, 2022
Asset Valuation Method:	Market Value
Price Inflation:	2.30%
Salary Increases:	3.50%
Discount Rate	5.25%
Healthcare Cost Trend Rates	6.3% for 2023, 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, 2022. This is the date as of which the actuarial valuation is performed. The Measurement Date is December 31, 2022. This is the date as of which the total OPEB liability is determined. The Reporting Date is December 31, 2022. 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, 2022

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 14,730,760	\$ 14,730,760	\$ 15,329,081	\$ 598,321
State income tax	7,000,000	7,000,000	8,472,119	1,472,119
Personal property replacement tax	3,000,000	3,000,000	9,366,064	6,366,064
Sales tax	11,550,000	11,550,000	15,992,957	4,442,957
Other taxes	220,000	220,000	420,845	200,845
Revenue from federal/state agencies	381,364	381,364	1,115,657	734,293
Revenue from local agencies	56,000	56,000	154,171	98,171
Licenses, permits, fines, fees and services	16,626,573	16,626,573	18,914,118	2,287,545
Earnings on investments	193,300	193,300	930,434	737,134
Miscellaneous revenues	160,050	160,050	82,119	(77,931)
	<u>53,918,047</u>	<u>53,918,047</u>	<u>70,777,565</u>	<u>16,859,518</u>
EXPENDITURES				
General government	30,641,676	29,288,004	31,049,594	1,761,590
Public safety	19,240,841	24,454,870	20,775,514	(3,679,356)
Judicial	5,135,150	4,859,744	4,686,311	(173,433)
Public health	18,000	18,000	18,000	-
	<u>55,035,667</u>	<u>58,620,618</u>	<u>56,529,419</u>	<u>(2,091,199)</u>
Excess of revenues over (under) expenditures	<u>(1,117,620)</u>	<u>(4,702,571)</u>	<u>14,248,146</u>	<u>18,950,717</u>
Other financing sources (uses):				
Operating transfers-in	2,233,696	3,733,696	457,501	(3,276,195)
Operating transfers-out	<u>(5,712,000)</u>	<u>(3,289,000)</u>	<u>(1,426,731)</u>	<u>1,862,269</u>
Total other financing sources (uses)	<u>(3,478,304)</u>	<u>444,696</u>	<u>(969,230)</u>	<u>(1,413,926)</u>
Net changes in fund balances	<u>\$ (4,595,924)</u>	<u>\$ (4,257,875)</u>	<u>\$ 13,278,916</u>	<u>\$ 17,536,791</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			1,850,474	
Effect of market value adjustment on investments			(819,193)	
Effect of unrecorded liabilities			800,385	
Effect of unrecorded deferred inflows			(1,277,719)	
Effect of due to/from other funds			5,683,392	
Beginning fund balances			<u>51,068,829</u>	
Ending fund balances			<u>\$ 70,585,084</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, 2022

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 4,183,768	\$ 4,183,768	\$ 4,315,579	\$ 131,811
Motor fuel tax	9,760,000	9,760,000	8,086,017	(1,673,983)
Revenue from federal/state agencies	360,000	360,000	3,049,318	2,689,318
Revenue from local agencies	-	-	55,615	55,615
Licenses, permits, fines, fees and services	881,160	881,160	1,089,850	208,690
Earnings on investments	293,110	293,110	618,694	325,584
Miscellaneous revenues	49,050	49,050	37,979	(11,071)
	<u>15,527,088</u>	<u>15,527,088</u>	<u>17,253,052</u>	<u>1,725,964</u>
EXPENDITURES				
Transportation	<u>37,278,864</u>	<u>44,018,375</u>	<u>9,572,492</u>	<u>(34,445,883)</u>
	<u>37,278,864</u>	<u>44,018,375</u>	<u>9,572,492</u>	<u>(34,445,883)</u>
Excess of revenues over (under) expenditures	<u>(21,751,776)</u>	<u>(28,491,287)</u>	<u>7,680,560</u>	<u>36,171,847</u>
Other financing sources (uses):				
Operating transfers-in	-	-	-	-
Operating transfers-out	(2,000,000)	(2,000,000)	(1,888,847)	111,153
Bond proceeds	-	-	-	-
Total other financing sources (uses)	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,888,847)</u>	<u>111,153</u>
Net changes in fund balances	<u>\$ (23,751,776)</u>	<u>\$ (30,491,287)</u>	5,791,713	<u>\$ 36,283,000</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			149,166	
Effect of market value adjustment on investments			(998,376)	
Effect of unrecorded liabilities			(701,560)	
Effect of unrecorded deferred inflows			(114,724)	
Effect of due to/from other funds			(60)	
Beginning fund balances			<u>59,978,655</u>	
Ending fund balances			<u>\$ 64,104,814</u>	

ST. CLAIR COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget to Actual
Lease Payable Fund
For the year ended December 31, 2022

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 13,346,520	\$ 13,346,520	\$ 13,902,686	\$ 556,166
Revenue from local agencies	4,000	4,000	5,000	1,000
Earnings on investments	5,000	5,000	52,992	47,992
	<u>13,355,520</u>	<u>13,355,520</u>	<u>13,960,678</u>	<u>605,158</u>
EXPENDITURES				
General government	<u>13,273,519</u>	<u>13,273,519</u>	<u>13,064,330</u>	<u>(209,189)</u>
	<u>13,273,519</u>	<u>13,273,519</u>	<u>13,064,330</u>	<u>(209,189)</u>
Net changes in fund balances	<u>\$ 82,001</u>	<u>\$ 82,001</u>	896,348	<u>\$ 814,347</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			1,042,586	
Effect of market value adjustment on investments			(46,661)	
Effect of unrecorded deferred inflows			(1,037,735)	
Beginning fund balances			<u>2,227,808</u>	
Ending fund balances			<u>\$ 3,082,346</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, 2022

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Revenue from federal/state agencies	\$ 25,260,450	\$ 25,260,450	\$ 25,220,481	\$ (39,969)
Earnings on investments	6,000	6,000	(11,329)	(17,329)
	<u>25,266,450</u>	<u>25,266,450</u>	<u>25,209,152</u>	<u>(57,298)</u>
EXPENDITURES				
General government	6,400,000	6,400,000	1,846,342	(4,553,658)
Public safety	-	-	305,308	305,308
Judicial	-	-	4,658	4,658
Public health	<u>17,000,000</u>	<u>17,000,000</u>	<u>194,510</u>	<u>(16,805,490)</u>
	<u>23,400,000</u>	<u>23,400,000</u>	<u>2,350,818</u>	<u>(21,049,182)</u>
Excess of revenues over (under) expenditures	<u>1,866,450</u>	<u>1,866,450</u>	<u>22,858,334</u>	<u>20,991,884</u>
Other financing sources (uses):				
Operating transfers-in	-	-	-	-
Operating transfers-out	<u>-</u>	<u>-</u>	<u>(22,682)</u>	<u>(22,682)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(22,682)</u>	<u>(22,682)</u>
Net changes in fund balances	<u>\$ 1,866,450</u>	<u>\$ 1,866,450</u>	<u>22,835,652</u>	<u>\$ 20,969,202</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			(6,408)	
Effect of market value adjustment on investments			(765,977)	
Effect of unrecorded liabilities			(22,921,944)	
Effect of due to/from other funds			11,328	
Beginning fund balances			8,517,363	
Prior period adjustment			<u>(8,517,363)</u>	
Ending fund balances			<u>\$ (847,349)</u>	

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, 2022

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Earnings on investments	60,000	60,000	125,755	65,755
	<u>60,000</u>	<u>60,000</u>	<u>125,755</u>	<u>65,755</u>
EXPENDITURES				
Debt service	<u>5,311,879</u>	<u>5,311,879</u>	<u>5,313,380</u>	<u>1,501</u>
	<u>5,311,879</u>	<u>5,311,879</u>	<u>5,313,380</u>	<u>1,501</u>
Excess of revenues over (under) expenditures	<u>(5,251,879)</u>	<u>(5,251,879)</u>	<u>(5,187,625)</u>	<u>64,254</u>
Other financing sources (uses):				
Operating transfers-in	2,000,000	2,000,000	1,888,847	
Bond proceeds	<u>-</u>	<u>-</u>	<u>85</u>	<u>85</u>
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,888,932</u>	<u>85</u>
Net changes in fund balances	<u>\$ (3,251,879)</u>	<u>\$ (3,251,879)</u>	<u>(3,298,693)</u>	<u>\$ 64,339</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			7,390	
Effect of market value adjustment on investments			(141,223)	
Beginning fund balances			<u>13,642,970</u>	
Ending fund balances			<u>\$ 10,210,444</u>	

ST. CLAIR COUNTY, ILLINOIS
Notes to Other Required Supplementary Information
December 31, 2022

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.

**SUPPLEMENTAL INFORMATION -
COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet - All General Fund Accounts
December 31, 2022

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
ASSETS						
Cash	\$ 1,291,684	-	\$ -	\$ -	-	\$ -
Equity in cash and investment pool	31,125,212	1,268,798	11,538,732	286,947	967,172	5,291,915
Accounts receivable	4,767,558	-	1,325,361	70	34,596	61,109
Taxes receivable	10,839,037	-	-	-	-	5,423,855
Lease receivable	251,737	-	-	-	-	-
Interest receivable	118,430	2,018	-	518	-	6,397
Internal balances	11,430,630	-	4,800,000	-	-	(7,905)
Inventory	76,693	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	1,018,556
Total assets	\$ 59,900,981	\$ 1,270,816	\$ 17,664,093	\$ 287,535	\$ 1,001,768	\$ 11,793,927
LIABILITIES						
Liabilities						
Accounts payable	\$ 411,876	-	\$ -	\$ 2,644	45,000	\$ 519,435
Accrued salaries	1,229,386	-	-	8,356	2,825	6,974
Internal balances	-	-	-	-	-	43,130
Funds held in escrow	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	1,161,981
Unearned income	-	-	-	-	-	-
Total liabilities	1,641,262	-	-	11,000	47,825	1,731,520
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to leases	247,947	-	-	-	-	-
Deferred taxes and related fees	11,757,938	-	-	-	-	5,423,855
Total deferred inflows of resources	12,005,885	-	-	-	-	5,423,855
FUND BALANCE						
Nonspendable	76,693	-	-	-	-	1,018,556
Restricted	-	-	-	-	-	3,619,996
Committed	-	-	-	276,535	542,972	-
Assigned	-	1,270,816	-	-	410,971	-
Unassigned	46,177,141	-	17,664,093	-	-	-
Total fund balance	46,253,834	1,270,816	17,664,093	276,535	953,943	4,638,552
Total liabilities, deferred inflows of resources and fund balance	\$ 59,900,981	\$ 1,270,816	\$ 17,664,093	\$ 287,535	\$ 1,001,768	\$ 11,793,927

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet - All General Fund Accounts
December 31, 2022

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
ASSETS							
Cash	\$ -	\$ -	\$ -	\$ -	-	\$ 62,492	\$ 1,354,176
Equity in cash and investment pool	422,796	267,370	-	-	374,520	(54,994)	51,488,488
Accounts receivable	-	7,505	62,925	-	-	-	6,259,124
Taxes receivable	-	-	-	-	-	-	16,262,892
Lease receivable	-	-	-	-	-	-	251,737
Interest receivable	-	-	-	73	524	-	127,960
Internal balances	1,377,450	48	(2,133,994)	(25,403)	(269,194)	-	15,171,632
Inventory	-	-	-	-	-	-	76,693
Prepaid expenditures	-	-	-	-	-	-	1,018,556
Total assets	\$ 1,800,246	\$ 274,923	\$ (2,071,069)	\$ (25,330)	\$ 105,850	\$ 7,498	\$ 92,011,238
LIABILITIES							
Liabilities							
Accounts payable	\$ 659	\$ -	\$ -	\$ -	-	\$ -	\$ 979,614
Accrued salaries	-	94,663	110,463	-	-	-	1,452,667
Internal balances	11,328	-	-	-	105,850	-	160,308
Funds held in escrow	-	-	-	-	-	7,498	7,498
Other liabilities	-	-	-	-	-	-	1,161,981
Unearned income	-	234,346	-	-	-	-	234,346
Total liabilities	11,987	329,009	110,463	-	105,850	7,498	3,996,414
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows related to leases	-	-	-	-	-	-	247,947
Deferred taxes and related fees	-	-	-	-	-	-	17,181,793
Total deferred inflows of resources	-	-	-	-	-	-	17,429,740
FUND BALANCE							
Nonspendable	-	-	-	-	-	-	1,095,249
Restricted	-	-	-	-	-	-	3,619,696
Committed	1,788,259	-	-	-	-	-	2,607,766
Assigned	-	-	-	-	-	-	1,681,787
Unassigned	-	(54,086)	(2,181,532)	(25,330)	-	-	61,580,286
Total fund balance	1,788,259	(54,086)	(2,181,532)	(25,330)	-	-	70,585,094
Total liabilities, deferred inflows of resources and fund balance	\$ 1,800,246	\$ 274,923	\$ (2,071,069)	\$ (25,330)	\$ 105,850	\$ 7,498	\$ 92,011,238

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

All General Fund Accounts

For the year ended December 31, 2022

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
REVENUES						
Property taxes	\$ 10,130,268	\$ -	\$ -	\$ -	\$ -	\$ 5,198,813
State income tax	8,537,515	-	-	-	-	-
Personal property replacement tax	-	-	9,778,743	-	-	-
Sales tax	16,181,621	-	-	-	-	-
Other taxes	-	-	-	-	422,003	-
Revenue from federal/state agencies	340,892	-	-	-	-	-
Revenue from local agencies	-	-	-	-	-	-
Licenses, permits, fines, fees and services	14,726,156	-	-	339,591	32,300	78,106
Earnings on investments	127,252	(5,669)	(203,204)	(655)	(14,421)	(32,775)
Earnings on investments - leases	5,616	-	-	-	-	-
Miscellaneous revenues	65,189	-	-	-	-	-
	<u>50,114,509</u>	<u>(5,669)</u>	<u>9,575,539</u>	<u>338,936</u>	<u>439,882</u>	<u>5,244,144</u>
EXPENDITURES						
General government	16,058,510	-	-	461,380	489,023	3,124,680
Public safety	15,838,160	-	-	-	-	-
Judicial	4,692,001	-	-	-	-	-
Public Health	18,000	-	-	-	-	-
	<u>36,606,671</u>	<u>-</u>	<u>-</u>	<u>461,380</u>	<u>489,023</u>	<u>3,124,680</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,507,838</u>	<u>(5,669)</u>	<u>9,575,539</u>	<u>(122,444)</u>	<u>(49,141)</u>	<u>2,119,464</u>
Other financing sources (uses)						
Operating transfers-in	434,819	-	-	-	-	-
Operating transfers-out	(232,707)	-	(1,386,178)	-	-	(452,895)
Total other financing sources (uses)	<u>202,112</u>	<u>-</u>	<u>(1,386,178)</u>	<u>-</u>	<u>-</u>	<u>(452,895)</u>
Net changes in fund balances	13,709,950	(5,669)	8,189,361	(122,444)	(49,141)	1,666,569
Beginning 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>
Ending fund balances	<u>\$ 46,253,834</u>	<u>\$ 1,270,816</u>	<u>\$ 17,664,093</u>	<u>\$ 276,535</u>	<u>\$ 953,943</u>	<u>\$ 4,638,552</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, 2022

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,329,081
State income tax	-	-	-	-	-	-	8,537,515
Personal property replacement tax	-	-	-	-	-	-	9,778,743
Sales tax	-	-	-	-	-	-	16,181,621
Other taxes	-	-	-	-	-	-	422,003
Revenue from federal/state agencies	-	-	-	-	-	-	340,892
Revenue from local agencies	-	-	-	-	-	-	78,106
Licenses, permits, fines, fees and services	-	1,995,206	2,022,886	28,324	-	-	19,144,463
Earnings on investments	343,394	(4,937)	(1,053)	270	-	-	208,202
Earnings on investments - leases	-	-	-	-	-	-	5,616
Miscellaneous revenues	-	-	-	-	-	-	65,189
	<u>343,394</u>	<u>1,990,269</u>	<u>2,021,833</u>	<u>28,594</u>	<u>-</u>	<u>-</u>	<u>70,091,431</u>
EXPENDITURES							
General government	1,688	-	-	-	-	-	20,135,281
Public safety	-	1,950,582	2,466,864	-	-	-	20,255,606
Judicial	-	-	-	50,802	-	-	4,742,803
Public Health	-	-	-	-	-	-	18,000
	<u>1,688</u>	<u>1,950,582</u>	<u>2,466,864</u>	<u>50,802</u>	<u>-</u>	<u>-</u>	<u>45,151,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>341,706</u>	<u>39,687</u>	<u>(445,031)</u>	<u>(22,208)</u>	<u>-</u>	<u>-</u>	<u>24,939,741</u>
Other financing sources (uses)							
Operating transfers-in	22,682	-	-	-	-	-	457,501
Operating transfers-out	<u>(3,809,207)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,880,987)</u>
Total other financing sources (uses)	<u>(3,786,525)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,423,486)</u>
Net changes in fund balances	<u>(3,444,819)</u>	<u>39,687</u>	<u>(445,031)</u>	<u>(22,208)</u>	<u>-</u>	<u>-</u>	<u>19,516,255</u>
Beginning 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>
Ending fund balances	<u>\$ 1,788,259</u>	<u>\$ (54,086)</u>	<u>\$ (2,181,532)</u>	<u>\$ (25,330)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,585,084</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	7,393,388	8,466,192	6,376,682	16,292,189	22,785,008	332,206	3,344,360	398,515	(43,130)	65,345,410
Accounts receivable	32,700	-	5,101	516,515	-	-	121,297	-	-	675,613
Taxes receivable	2,757,451	117,062	1,474,110	-	-	-	-	-	-	4,348,623
Lease receivable	54,128	-	-	-	-	-	-	-	-	54,128
Interest receivable	9,975	13,323	9,062	25,077	36,124	515	5,350	634	-	100,060
Internal balances	(84,258)	35,034	(2,143)	6,894	-	(2,020)	(42,975)	-	138,781	49,313
Inventory	-	-	-	288,486	-	-	-	-	-	288,486
Advances to other governments	-	-	-	-	1,400,000	-	-	-	-	1,400,000
Total assets	\$ 10,163,884	\$ 8,631,611	\$ 7,862,812	\$ 17,129,161	\$ 24,221,132	\$ 330,701	\$ 3,428,032	\$ 399,149	\$ 95,651	\$ 72,262,133
LIABILITIES										
Accounts payable	\$ 113,489	\$ 1,010,757	\$ 1,982,917	\$ 308,930	\$ -	\$ 178,088	\$ 65,527	\$ -	\$ -	\$ 3,659,708
Accrued salaries	-	-	-	-	-	-	-	-	95,651	95,651
Total liabilities	113,489	1,010,757	1,982,917	308,930	-	178,088	65,527	-	95,651	3,755,359
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	53,337	-	-	-	-	-	-	-	-	53,337
Deferred taxes and related fees	2,757,451	117,062	1,474,110	-	-	-	-	-	-	4,348,623
Total deferred inflows of resources	2,810,788	117,062	1,474,110	-	-	-	-	-	-	4,401,960
FUND BALANCE										
Nonspendable	-	-	-	288,486	-	-	-	-	-	288,486
Restricted	7,239,607	7,503,792	4,405,785	16,531,745	24,221,132	152,613	3,362,505	399,149	-	63,816,328
	7,239,607	7,503,792	4,405,785	16,820,231	24,221,132	152,613	3,362,505	399,149	-	64,104,814
Total liabilities, deferred inflows of resources and fund balance	\$ 10,163,884	\$ 8,631,611	\$ 7,862,812	\$ 17,129,161	\$ 24,221,132	\$ 330,701	\$ 3,428,032	\$ 399,149	\$ 95,651	\$ 72,262,133

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	\$ 2,755,535	\$ 117,491	\$ 1,442,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,315,579
Motor fuel tax	-	-	-	9,165,672	-	-	1,936,159	-	-	11,101,831
Revenue from federal/state agencies	13,307	48,181	-	-	-	-	-	-	-	61,488
Revenue from local agencies	-	-	55,615	-	-	1,041,192	-	-	-	1,096,807
Licenses, permits, fines, fees and services	89,620	-	12,857	13,502	-	1,563	-	-	-	117,542
Earnings on investments	(43,565)	(39,021)	(35,608)	(82,037)	(102,842)	(883)	(15,645)	(1,786)	-	(321,387)
Earnings on investments - leases	1,901	-	-	-	-	-	-	-	-	1,901
Miscellaneous revenues	82	4,230	-	9,231	-	2,918	-	-	-	16,461
	<u>2,816,880</u>	<u>130,881</u>	<u>1,475,417</u>	<u>9,106,368</u>	<u>(102,842)</u>	<u>1,044,790</u>	<u>1,920,514</u>	<u>(1,786)</u>	-	<u>16,390,222</u>
EXPENDITURES										
Transportation										
	1,723,072	81,287	828,101	4,773,520	-	1,351,652	1,617,584	-	-	10,375,216
	<u>1,723,072</u>	<u>81,287</u>	<u>828,101</u>	<u>4,773,520</u>	-	<u>1,351,652</u>	<u>1,617,584</u>	-	-	<u>10,375,216</u>
Excess of revenues over (under) expenditures	<u>1,093,808</u>	<u>49,594</u>	<u>647,316</u>	<u>4,332,848</u>	<u>(102,842)</u>	<u>(306,862)</u>	<u>302,930</u>	<u>(1,786)</u>	-	<u>6,015,006</u>
Other financing sources (uses)										
Operating transfers-out	-	-	-	(1,888,847)	-	-	-	-	-	(1,888,847)
Total other financing sources (uses)	-	-	-	(1,888,847)	-	-	-	-	-	(1,888,847)
Net changes in fund balances	1,093,808	49,594	647,316	2,444,001	(102,842)	(306,862)	302,930	(1,786)	-	4,126,159
Beginning fund balances	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
Ending fund balances	<u>\$ 7,239,607</u>	<u>\$ 7,503,792</u>	<u>\$ 4,405,785</u>	<u>\$ 16,820,231</u>	<u>\$ 24,221,132</u>	<u>\$ 152,613</u>	<u>\$ 3,362,505</u>	<u>\$ 399,149</u>	<u>\$ -</u>	<u>\$ 64,104,814</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2022

ASSETS										
	Social Security	Retirement Fund	Sale and Error	Indemnity	Recorder's Office Escrow	Trustee Demolition Fund	Metro-East Park & Recreation	Veteran's Assistance	County Clerk Grants	General Grants
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
Equity in cash and investment pool	2,794,950	8,853,658	774,517	1,242,900	476,950	3,364,829	4,693,601	971,972	68,829	128,800
Accounts receivable	16,936	14,604	113,519	49,375	94	757,784	253,037	-	221,943	270
Taxes receivable	2,276,198	4,118,833	-	-	-	-	-	455,239	-	-
Lease receivable	-	-	-	-	-	-	251,069	-	-	-
Interest receivable	4,047	10,268	1,211	-	847	4,649	6,952	1,341	-	-
Internal balances	73	-	-	-	-	-	-	354	5,130	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 5,092,204	\$ 12,997,363	\$ 889,247	\$ 1,292,275	\$ 477,891	\$ 4,127,262	\$ 5,204,659	\$ 1,428,906	\$ 295,902	\$ 129,100
LIABILITIES										
Accounts payable	\$ 3,337	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 136,419	\$ 5,003	\$ 1,879	\$ 1,563
Accrued salaries	-	-	-	-	6,762	-	4,544	4,023	-	-
Accrued payroll related costs	150,925	231,428	-	-	-	-	-	-	-	-
Internal balances	23	-	67,341	265,850	-	-	-	-	257,983	80,216
Unearned income	-	-	-	-	-	-	-	-	-	23,452
Total liabilities	154,285	231,428	67,341	265,850	6,790	-	140,963	9,026	259,862	105,231
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	-	-	-	-	-	-	246,652	-	-	-
Deferred taxes and related fees	2,276,198	4,118,833	113,519	49,375	-	757,784	-	455,239	-	-
Total deferred inflows of resources	2,276,198	4,118,833	113,519	49,375	-	757,784	246,652	455,239	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,661,721	8,647,102	708,387	977,050	471,101	3,369,478	4,817,044	964,641	36,040	23,869
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	2,661,721	8,647,102	708,387	977,050	471,101	3,369,478	4,817,044	964,641	36,040	23,869
Total liabilities, deferred inflows of resources and fund balance	\$ 5,092,204	\$ 12,997,363	\$ 889,247	\$ 1,292,275	\$ 477,891	\$ 4,127,262	\$ 5,204,659	\$ 1,428,906	\$ 295,902	\$ 129,100

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2022

	County Health	Landfill Surcharge	Mental Health	Mental Health Grants	Civil Defense Emergency	Emergency Telephone System	Pet Population	Court Services Accounts	
								Court Automation	Court Document Storage
ASSETS									
Cash	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 502	\$ -	\$ 16,389	\$ 16,178
Equity in cash and investment pool	4,720,642	309,968	2,536,093	39,442	76,907	4,985,300	69,065	3,221,034	2,872,350
Accounts receivable	1,037,422	129,120	-	145,786	801,158	573,391	-	-	-
Taxes receivable	693,698	-	3,056,609	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	294,327	-	-	-
Interest receivable	7,339	812	2,721	80	977	7,788	89	5,029	4,577
Internal balances	48,667	203,954	5,121	-	-	72	-	20,029	11,936
Inventory	7,356	-	-	-	-	-	-	-	-
Prepaid expenditures	20,781	-	-	-	-	-	-	-	-
Total assets	<u>\$ 6,536,255</u>	<u>\$ 643,854</u>	<u>\$ 5,600,544</u>	<u>\$ 185,308</u>	<u>\$ 879,042</u>	<u>\$ 5,861,380</u>	<u>\$ 69,154</u>	<u>\$ 3,262,481</u>	<u>\$ 2,905,041</u>
LIABILITIES									
Accounts payable	\$ 220,320	\$ 3,375	\$ 229,832	\$ 185,325	\$ -	\$ 112,864	\$ 1,848	\$ 93	\$ -
Accrued salaries	90,651	4,403	7,931	632	-	16,814	-	19,702	22,639
Accrued payroll related costs	-	-	-	-	-	-	-	-	-
Internal balances	486	3,730	5,215	-	110,987	-	-	-	4,959
Unearned income	393,588	25,000	-	-	-	-	-	-	-
Total liabilities	<u>705,045</u>	<u>36,508</u>	<u>242,978</u>	<u>185,957</u>	<u>110,987</u>	<u>129,678</u>	<u>1,848</u>	<u>19,795</u>	<u>27,598</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred inflows related to leases	-	-	-	-	-	291,596	-	-	-
Deferred taxes and related fees	693,698	-	3,056,609	-	-	-	-	-	-
Total deferred inflows of resources	<u>693,698</u>	<u>-</u>	<u>3,056,609</u>	<u>-</u>	<u>-</u>	<u>291,596</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Nonspendable	28,137	-	-	-	-	-	-	-	-
Restricted	5,109,375	607,346	2,300,957	-	768,055	5,440,106	67,306	3,242,686	2,877,443
Unassigned	-	-	-	(649)	-	-	-	-	-
Total fund balance	<u>5,137,512</u>	<u>607,346</u>	<u>2,300,957</u>	<u>(649)</u>	<u>768,055</u>	<u>5,440,106</u>	<u>67,306</u>	<u>3,242,686</u>	<u>2,877,443</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,536,255</u>	<u>\$ 643,854</u>	<u>\$ 5,600,544</u>	<u>\$ 185,308</u>	<u>\$ 879,042</u>	<u>\$ 5,861,380</u>	<u>\$ 69,154</u>	<u>\$ 3,262,481</u>	<u>\$ 2,905,041</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2022

	Court Services Accounts (continued)										State's	
	Electronic Citation	Circuit Clerk Title IV-D BSCE	Maintenance/Child Support Collection	Foreclosure Mediation	Custody Exchange	Law Library	Bailiff	Total Court Services	Attorney Title IV-D BSCE	CASA		
ASSETS												
Cash	\$ 5,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,513	\$ 51,923	\$ -	\$ 52		
Equity in cash and investment pool	530,975	-	131,811	113,042	79,015	1,392,013	210,489	8,550,729	-	3,847		
Accounts receivable	-	-	-	-	-	-	-	-	237,158	-		
Taxes receivable	-	-	-	-	-	-	-	-	-	-		
Lease receivable	-	-	-	-	-	-	-	-	-	-		
Interest receivable	887	-	295	148	137	2,010	586	13,669	-	6		
Internal balances	-	-	265	-	-	9	139	32,378	-	-		
Inventory	-	-	-	-	-	-	-	-	-	-		
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-		
Total assets	\$ 537,705	\$ -	\$ 132,371	\$ 113,190	\$ 79,152	\$ 1,394,032	\$ 224,727	\$ 8,648,699	\$ 237,158	\$ 3,905		
LIABILITIES												
Accounts payable	\$ -	\$ -	\$2,159	\$ -	\$100,000	\$ 338	\$ -	\$ 102,590	\$ 121	\$ -		
Accrued salaries	-	4,530	-	-	-	3,284	24,158	74,313	18,408	-		
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-		
Internal balances	-	-	-	-	-	-	406,627	411,586	162,918	-		
Unearned income	-	-	-	-	-	-	-	-	-	-		
Total liabilities	-	4,530	2,159	-	100,000	3,622	430,785	588,489	181,447	-		
DEFERRED INFLOWS OF RESOURCES												
Deferred inflows related to leases	-	-	-	-	-	-	-	-	-	-		
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-		
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-		
FUND BALANCES												
Nonspendable	-	-	-	-	-	-	-	-	-	-		
Restricted	537,705	-	130,212	113,190	-	1,390,410	-	8,291,646	55,711	3,905		
Unassigned	-	(4,530)	-	-	(20,848)	-	(206,058)	(231,436)	-	-		
Total fund balance	537,705	(4,530)	130,212	113,190	(20,848)	1,390,410	(206,058)	8,060,210	55,711	3,905		
Total liabilities, deferred inflows of resources and fund balance	\$ 537,705	\$ -	\$ 132,371	\$ 113,190	\$ 79,152	\$ 1,394,032	\$ 224,727	\$ 8,648,699	\$ 237,158	\$ 3,905		

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2022

	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	\$ -	\$ -	\$ 255	\$ -	\$ 13,925	\$ 948	\$ -	\$ -	\$ 144	\$ 888
Equity in cash and investment pool	63,947	10,798	143,594	250,498	2,503,217	62,930	275,055	90,638	319	12,374
Accounts receivable	-	-	-	353	159,660	-	100,737	-	-	-
Taxes receivable	86,713	-	-	-	-	-	650,343	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	76	17	226	432	5,724	91	-	133	9	14
Internal balances	5,215	-	-	-	1,043,183	-	194	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 155,951	\$ 10,815	\$ 144,075	\$ 251,283	\$ 3,725,709	\$ 63,969	\$ 1,026,329	\$ 90,771	\$ 472	\$ 13,276
LIABILITIES										
Accounts payable	\$ 6,750	\$ -	\$ -	\$ -	\$ 5,282	\$ -	\$ 8,356	\$ 818	\$ -	\$ -
Accrued salaries	-	-	-	-	79,359	-	49,075	-	-	-
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	-	-	1,042,095	-	717	-
Unearned income	-	-	-	196,935	-	-	-	-	-	-
Total liabilities	6,750	-	-	196,935	84,641	-	1,099,526	818	717	-
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	-	-	-	-	-	-	-	-	-	-
Deferred taxes and related fees	86,713	-	-	-	-	-	650,343	-	-	-
Total deferred inflows of resources	86,713	-	-	-	-	-	650,343	-	-	-
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	62,488	10,815	144,075	54,348	3,641,068	63,969	-	89,953	-	13,276
Unassigned	-	-	-	-	-	-	(723,540)	-	(245)	-
Total fund balance	62,488	10,815	144,075	54,348	3,641,068	63,969	(723,540)	89,953	(245)	13,276
Total liabilities, deferred inflows of resources and fund balance	\$ 155,951	\$ 10,815	\$ 144,075	\$ 251,283	\$ 3,725,709	\$ 63,969	\$ 1,026,329	\$ 90,771	\$ 472	\$ 13,276

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2022

		Law Enforcement and Prosecution Programs									
		Domestic									
		Transportation Safety	Sheriff's Asset Forfeiture	Commissary Fund	Jail Medical	Victim Witness Grant	Violence Advocate Grant	Stop Grant	Judicial Grant	States Attorney Grants	Probation Grants
ASSETS											
Cash	\$ -	\$ -	\$ -	\$ 2,201	\$ 1,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in cash and investment pool	1,614	341,920	679,036	2,782	15,849	-	-	-	-	3,431	5,577
Accounts receivable	-	-	53,447	-	1,731	34,093	319,032	16,312	35,561	78,805	-
Taxes receivable	-	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	2	575	699	9	-	-	-	-	-	-	-
Internal balances	-	1,160	149	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 1,616	\$ 343,655	\$ 735,532	\$ 3,890	\$ 17,580	\$ 34,093	\$ 319,032	\$ 16,312	\$ 38,992	\$ 84,382	
LIABILITIES											
Accounts payable	\$ -	\$ 2,872	\$ 18,056	\$ -	\$ -	\$ -	\$ 89	\$ 3,908	\$ -	\$ 14,450	
Accrued salaries	-	-	1,538	-	1,731	1,635	14,572	520	3,665	8,987	
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-	
Internal balances	-	-	-	-	7,972	32,429	300,169	11,885	36,457	59,179	
Unearned income	-	223,156	-	-	-	-	-	-	-	-	
Total liabilities	-	226,028	19,594	-	9,703	34,064	314,830	16,313	40,122	82,616	
DEFERRED INFLOWS OF RESOURCES											
Deferred inflows related to leases	-	-	-	-	-	-	-	-	-	-	
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-	
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	
FUND BALANCES											
Nonspendable	-	-	-	-	-	-	-	-	-	-	
Restricted	1,616	117,627	715,938	3,890	7,877	29	4,202	(1)	(1,130)	1,766	
Unassigned	-	-	-	-	-	-	-	-	-	-	
Total fund balance	1,616	117,627	715,938	3,890	7,877	29	4,202	(1)	(1,130)	1,766	
Total liabilities, deferred inflows of resources and fund balance	\$ 1,616	\$ 343,655	\$ 735,532	\$ 3,890	\$ 17,580	\$ 34,093	\$ 319,032	\$ 16,312	\$ 38,992	\$ 84,382	

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2022

	(continued)			
	Sheriff Grants	Auto Theft Grants	Total Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ 72,317
Equity in cash and investment pool	-	1,790,524	1,815,381	50,917,102
Accounts receivable	100,392	-	585,926	5,251,720
Taxes receivable	-	-	-	11,337,633
Lease receivable	-	-	-	545,396
Interest receivable	-	-	-	70,803
Internal balances	-	-	-	1,345,650
Inventory	-	-	-	7,356
Prepaid expenditures	-	-	-	20,781
Total assets	<u>\$ 100,392</u>	<u>\$ 1,790,524</u>	<u>\$ 2,401,307</u>	<u>\$ 69,568,758</u>
LIABILITIES				
Accounts payable	\$ -	\$ 226,184	\$ 244,631	\$ 1,291,269
Accrued salaries	11,497	17,430	60,037	418,490
Accrued payroll related costs	-	-	-	382,353
Internal balances	87,929	-	536,020	2,945,167
Unearned income	-	1,519,350	1,519,350	2,381,481
Total liabilities	<u>99,426</u>	<u>1,762,964</u>	<u>2,360,038</u>	<u>7,418,760</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to leases	-	-	-	538,248
Deferred taxes and related fees	-	-	-	12,258,311
Total deferred inflows of resources	-	-	-	12,796,559
FUND BALANCES				
Nonspendable	-	-	-	28,137
Restricted	966	27,560	42,400	50,282,303
Unassigned	-	-	(1,131)	(957,001)
Total fund balance	<u>966</u>	<u>27,560</u>	<u>41,269</u>	<u>49,353,439</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 100,392</u>	<u>\$ 1,790,524</u>	<u>\$ 2,401,307</u>	<u>\$ 69,568,758</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, 2022

	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	\$ 2,107,087	\$ 4,088,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437,608	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	-	-	-	-	-	261,247	703,412
Revenue from local agencies	-	-	-	-	-	831,912	1,505,542	-	-	18,000
Licenses, permits, fines, fees and services	-	-	315,780	142,140	367,051	-	17,514	-	-	255
Earnings on investments	(13,027)	(66,627)	(3,848)	(19,091)	(1,414)	(21,045)	(25,107)	(5,506)	(880)	(1,976)
Earnings on investments - leases	-	-	-	-	-	-	5,089	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	1,412	-	-	-
	<u>2,094,060</u>	<u>4,021,914</u>	<u>311,932</u>	<u>123,049</u>	<u>365,637</u>	<u>810,867</u>	<u>1,504,450</u>	<u>432,102</u>	<u>260,367</u>	<u>719,691</u>
EXPENDITURES										
General government	2,336,864	3,084,443	96,319	-	457,313	816,844	1,101,587	300,500	292,333	16,911
Public safety	-	-	-	-	-	-	-	-	-	7,700
Judicial	-	-	-	-	-	-	-	-	-	711,178
Public health	-	-	-	-	-	-	-	-	-	1,017
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>2,336,864</u>	<u>3,084,443</u>	<u>96,319</u>	<u>-</u>	<u>457,313</u>	<u>816,844</u>	<u>1,101,587</u>	<u>300,500</u>	<u>292,333</u>	<u>736,806</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(242,804)</u>	<u>937,471</u>	<u>215,613</u>	<u>123,049</u>	<u>(91,676)</u>	<u>(5,977)</u>	<u>402,863</u>	<u>131,602</u>	<u>(31,966)</u>	<u>(17,115)</u>
Other financing sources (uses)										
Operating transfers-in	-	1,386,178	-	-	-	-	-	-	-	-
Operating transfers-out	(87,759)	(78,212)	(292,680)	(142,140)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(87,759)</u>	<u>1,307,966</u>	<u>(292,680)</u>	<u>(142,140)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(330,563)	2,245,437	(77,067)	(19,091)	(91,676)	(5,977)	402,863	131,602	(31,966)	(17,115)
Beginning 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>
Ending fund balances	<u>\$ 2,661,721</u>	<u>\$ 8,647,102</u>	<u>\$ 708,387</u>	<u>\$ 977,050</u>	<u>\$ 471,101</u>	<u>\$ 3,369,478</u>	<u>\$ 4,817,044</u>	<u>\$ 964,641</u>	<u>\$ 36,040</u>	<u>\$ 23,869</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, 2022

	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	\$ 672,634	-	\$ 2,962,054	\$ -	\$ -	\$ -	-	\$ -	\$ -
Revenue from federal/state agencies	4,987,228	-	-	660,853	133,581	-	-	-	-
Revenue from local agencies	210,547	-	12,864	-	-	-	-	-	-
Licenses, permits, fines, fees and services	578,098	441,759	-	-	-	4,163,069	37,850	871,898	866,261
Earnings on investments	(25,064)	1,067	(18,686)	(346)	6,574	(20,224)	(477)	(15,667)	(13,025)
Earnings on investments - leases	-	-	-	-	-	4,409	-	-	-
Miscellaneous revenues	1,700	7,198	163,076	-	-	4,186	-	219	126
	<u>6,425,143</u>	<u>450,024</u>	<u>3,119,308</u>	<u>660,507</u>	<u>140,155</u>	<u>4,151,440</u>	<u>37,373</u>	<u>856,450</u>	<u>853,362</u>
EXPENDITURES									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	361,783	3,377,302	13,235	-	-
Judicial	-	-	-	-	-	-	-	690,926	795,403
Public health	6,149,793	472,322	2,803,207	660,853	-	-	-	-	-
Debt service	-	-	-	-	-	477,705	-	-	-
	<u>6,149,793</u>	<u>472,322</u>	<u>2,803,207</u>	<u>660,853</u>	<u>361,783</u>	<u>3,855,007</u>	<u>13,235</u>	<u>690,926</u>	<u>795,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>275,350</u>	<u>(22,298)</u>	<u>316,101</u>	<u>(346)</u>	<u>(221,628)</u>	<u>296,433</u>	<u>24,138</u>	<u>165,524</u>	<u>57,959</u>
Other financing sources (uses)									
Operating transfers-in	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	<u>275,350</u>	<u>(22,298)</u>	<u>316,101</u>	<u>(346)</u>	<u>(221,628)</u>	<u>296,433</u>	<u>24,138</u>	<u>165,524</u>	<u>57,959</u>
Beginning 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>
Ending fund balances	<u>\$ 5,137,512</u>	<u>\$ 607,346</u>	<u>\$ 2,300,957</u>	<u>\$ (649)</u>	<u>\$ 768,055</u>	<u>\$ 5,440,106</u>	<u>\$ 67,306</u>	<u>\$ 3,242,686</u>	<u>\$ 2,877,443</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, 2022

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		
REVENUES												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Revenue from federal/state agencies	-	24,339	-	-	-	-	-	24,339	708,717	-		
Revenue from local agencies	-	-	-	-	-	-	-	-	-	-		
Licenses, permits, fines, fees and services	75,393	-	52,014	44,500	270,136	420,859	1,070,605	3,671,666	-	660		
Earnings on investments	(2,051)	-	320	(834)	(25)	(7,884)	1,260	(37,906)	(8)	(17)		
Earnings on investments - leases	-	-	-	-	-	-	-	-	-	-		
Miscellaneous revenues	-	-	-	-	-	-	-	345	-	-		
	<u>73,342</u>	<u>24,339</u>	<u>52,334</u>	<u>43,666</u>	<u>270,111</u>	<u>412,975</u>	<u>1,071,865</u>	<u>3,658,444</u>	<u>708,709</u>	<u>643</u>		
EXPENDITURES												
General government	-	-	-	-	-	-	-	-	-	-		
Public safety	-	-	-	-	-	-	925,143	925,143	-	-		
Judicial	71,606	118,045	78,823	-	321,000	145,108	-	2,220,911	657,742	-		
Public health	-	-	-	-	-	-	-	-	-	-		
Debt service	-	-	-	-	-	-	-	-	-	-		
	<u>71,606</u>	<u>118,045</u>	<u>78,823</u>	<u>-</u>	<u>321,000</u>	<u>145,108</u>	<u>925,143</u>	<u>3,146,054</u>	<u>657,742</u>	<u>-</u>		
Excess (deficiency) of revenues over (under) expenditures	<u>1,736</u>	<u>(93,706)</u>	<u>(26,439)</u>	<u>43,666</u>	<u>(50,889)</u>	<u>267,867</u>	<u>146,722</u>	<u>512,390</u>	<u>50,967</u>	<u>643</u>		
Other financing sources (uses)												
Operating transfers-in	-	-	-	-	-	-	-	-	-	-		
Operating transfers-out	-	87,700	(87,700)	-	-	-	-	-	-	-		
Total other financing sources (uses)	-	<u>87,700</u>	<u>(87,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Net changes in fund balances	1,736	(6,006)	(114,139)	43,666	(50,889)	267,867	146,722	512,390	50,967	643		
Beginning 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>		
Ending fund balances	\$ <u>537,705</u>	\$ <u>(4,530)</u>	\$ <u>130,212</u>	\$ <u>113,190</u>	\$ <u>(20,848)</u>	\$ <u>1,390,410</u>	\$ <u>(206,058)</u>	\$ <u>8,060,210</u>	\$ <u>55,711</u>	\$ <u>3,905</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, 2022

	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 DUJ Fund
REVENUES										
Property taxes	\$ 81,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607,792	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	102,852	1,951,147	-	1,150,403	-	-	-
Revenue from local agencies	-	-	-	-	700,000	-	26,432	-	-	-
Licenses, permits, fines, fees and services	-	-	3,498	3,055	8,610	11,832	-	51,850	8,283	8,073
Earnings on investments	(383)	(50)	(665)	(856)	326	(356)	(2,876)	(485)	60	(110)
Earnings on investments - leases	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	146	-	104	-	-	-
	<u>80,659</u>	<u>(50)</u>	<u>2,833</u>	<u>105,051</u>	<u>2,660,229</u>	<u>11,476</u>	<u>1,781,855</u>	<u>51,365</u>	<u>8,343</u>	<u>7,963</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,828,971	-	1,762,337	40,878	-	-
Judicial	73,535	-	-	74,104	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>73,535</u>	<u>-</u>	<u>-</u>	<u>74,104</u>	<u>2,828,971</u>	<u>-</u>	<u>1,762,337</u>	<u>40,878</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,124</u>	<u>(50)</u>	<u>2,833</u>	<u>30,947</u>	<u>(168,742)</u>	<u>11,476</u>	<u>19,518</u>	<u>10,487</u>	<u>8,343</u>	<u>7,963</u>
Other financing sources (uses)										
Operating transfers-in	-	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	-	-	-	(191)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(191)	-	-	-	-	-
Net changes in fund balances	<u>7,124</u>	<u>(50)</u>	<u>2,833</u>	<u>30,947</u>	<u>(168,933)</u>	<u>11,476</u>	<u>19,518</u>	<u>10,487</u>	<u>8,343</u>	<u>7,963</u>
Beginning 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>
Ending fund balances	<u>\$ 62,488</u>	<u>\$ 10,815</u>	<u>\$ 144,075</u>	<u>\$ 54,348</u>	<u>\$ 3,641,068</u>	<u>\$ 63,969</u>	<u>\$ (723,540)</u>	<u>\$ 89,953</u>	<u>\$ (245)</u>	<u>\$ 13,276</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, 2022

	Transportation Safety	Sheriff's Asset Forfeiture	Commissary fund	Jail Medical	Victim Witness Grant	Law Enforcement and Prosecution Programs					States Attorney Grants	Probation Grants
						Domestic Violence Advocate Grant	Stop Grant	Judicial Grant				
REVENUES												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	(140,085)	-	-	32,232	64,534	427,809	32,952	-	191,384	-	382,463
Revenue from local agencies	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees and services	250	214,521	253,463	13,854	-	-	-	-	-	-	-	-
Earnings on investments	(5)	(1,314)	(6,071)	17	-	-	-	-	-	(67)	-	(101)
Earnings on investments - leases	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	122	-	-	-	-	-	-	-	-	-
	245	73,122	247,514	13,871	32,232	64,534	427,809	32,952	-	191,317	-	382,362
EXPENDITURES												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	239,087	303,186	11,173	-	-	230,098	-	-	-	-	380,594
Judicial	-	-	-	-	43,843	69,412	194,187	32,954	-	191,382	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
	-	239,087	303,186	11,173	43,843	69,412	424,285	32,954	-	191,382	-	380,594
Excess (deficiency) of revenues over (under) expenditures	245	(165,965)	(55,672)	2,698	(11,611)	(4,878)	3,524	(2)	-	(65)	-	1,768
Other financing sources (uses)												
Operating transfers-in	-	-	-	-	12,667	4,878	191	-	-	-	-	-
Operating transfers-out	-	(3,110)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(3,110)	-	-	12,667	4,878	191	-	-	-	-	-
Net changes in fund balances	245	(169,075)	(55,672)	2,698	1,056	-	3,715	(2)	-	(65)	-	1,768
Beginning fund balances	1,371	286,702	771,610	1,192	6,821	29	487	1	-	(1,065)	-	(2)
Ending fund balances	\$ 1,616	\$ 117,627	\$ 715,938	\$ 3,890	\$ 7,877	\$ 29	\$ 4,202	\$ (1)	\$ (1)	\$ (1,130)	\$ 1,766	

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
For the year ended December 31, 2022

	(continued)					
	Sheriff Grants	Auto Theft Grants	Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds	Budgetary Basis	Final Budget
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 10,956,758	\$ 10,956,758	\$ 10,533,650
Revenue from federal/state agencies	345,651	2,000,693	3,477,718	14,021,412	15,932,842	17,673,456
Revenue from local agencies	1,000	-	1,000	3,306,297	3,589,413	2,116,321
Licenses, permits, fines, fees and services	42,741	-	42,741	10,355,872	10,082,770	11,561,688
Earnings on investments	-	(10,945)	(11,113)	(277,489)	460,068	126,530
Earnings on investments - leases	-	-	-	9,498	-	-
Miscellaneous revenues	-	164	164	178,453	178,453	4,530
	<u>389,392</u>	<u>1,989,912</u>	<u>3,510,510</u>	<u>38,550,801</u>	<u>41,200,304</u>	<u>42,016,175</u>
EXPENDITURES						
General government	-	-	-	8,503,114	8,781,041	14,622,501
Public safety	379,585	2,000,694	2,990,971	12,861,766	12,136,132	17,386,777
Judicial	-	-	531,778	4,269,248	4,309,692	8,542,894
Public health	-	-	-	10,087,192	10,588,067	13,899,785
Debt service	-	-	-	477,705	477,705	477,705
	<u>379,585</u>	<u>2,000,694</u>	<u>3,522,749</u>	<u>36,199,025</u>	<u>36,292,637</u>	<u>54,929,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,807</u>	<u>(10,782)</u>	<u>(12,239)</u>	<u>2,351,776</u>	<u>4,907,667</u>	<u>(12,913,487)</u>
Other financing sources (uses)						
Operating transfers-in	3,110	-	20,846	1,407,024	1,407,024	519,200
Operating transfers-out	-	-	-	(604,092)	(438,121)	(248,095)
Total other financing sources (uses)	<u>3,110</u>	<u>-</u>	<u>20,846</u>	<u>802,932</u>	<u>968,903</u>	<u>271,105</u>
Net changes in fund balances	<u>12,917</u>	<u>(10,782)</u>	<u>8,607</u>	<u>3,154,708</u>	<u>\$ 5,876,570</u>	<u>\$ (12,642,382)</u>
Beginning fund balances	<u>(11,951)</u>	<u>38,342</u>	<u>32,662</u>	<u>46,198,731</u>		
Ending fund balances	<u>\$ 966</u>	<u>\$ 27,560</u>	<u>\$ 41,269</u>	<u>\$ 49,353,439</u>		

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
December 31, 2022

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
ASSETS				
Current assets				
Cash	\$ 124,703	\$ -	\$ 237,353	\$ 362,056
Equity in cash and investment pool	803,649	272,908	-	1,076,557
Investments	-	-	36,015,289	36,015,289
Accounts receivable	1,119,635	291	28,680	1,148,606
Lease receivable	-	-	149,904	149,904
Interest receivable	1,298	398	2,133	3,829
Due from other funds	7	16	-	23
Note receivable	-	-	42,930	42,930
Net investment in direct financing leases	-	-	1,024,083	1,024,083
Prepaid expenses	-	-	1,239	1,239
Total current assets	<u>2,049,292</u>	<u>273,613</u>	<u>37,501,611</u>	<u>39,824,516</u>
Restricted assets				
Cash	-	-	412,364	412,364
Investments	-	-	36,170	36,170
Total restricted assets	<u>-</u>	<u>-</u>	<u>448,534</u>	<u>448,534</u>
Noncurrent assets				
Lease receivable	-	-	1,306,800	1,306,800
Note receivable	-	-	39,841	39,841
Net investment in direct financing leases	-	-	18,156,015	18,156,015
Net OPEB asset	4,410	-	108,682	113,092
Capital assets	-	-	1,547,841	1,547,841
Total noncurrent assets	<u>4,410</u>	<u>-</u>	<u>21,159,179</u>	<u>21,163,589</u>
Deferred outflows of resources				
Deferred outflows related to OPEB liability	2,759	-	40,593	43,352
Deferred outflows related to pension	189,632	-	2,104,188	2,293,820
Deferred charges on refinancing	-	-	692,901	692,901
Total outflows of resources	<u>192,391</u>	<u>-</u>	<u>2,837,682</u>	<u>3,030,073</u>
Total assets and deferred outflows of resources	<u>\$ 2,246,093</u>	<u>\$ 273,613</u>	<u>\$ 61,947,006</u>	<u>\$ 64,466,712</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
(continued)
December 31, 2022

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
LIABILITIES				
Current liabilities				
Accounts payable	\$ 33,070	\$ 15,816	\$ 254,708	\$ 303,594
Accrued payroll	6,070	-	64,251	70,321
Accrued payroll related costs	-	-	187,528	187,528
Accrued interest	-	-	46,028	46,028
Other liabilities	1,089,145	-	-	1,089,145
Unearned revenues	209,583	-	214,341	423,924
Revenue bonds - current	-	-	1,030,000	1,030,000
Total current liabilities	<u>1,337,868</u>	<u>15,816</u>	<u>1,796,856</u>	<u>3,150,540</u>
Noncurrent liabilities				
Internal balances	-	-	(16,333,829)	(16,333,829)
Funds held in escrow	-	-	36,170	36,170
Revenue bonds	-	-	18,279,036	18,279,036
Net pension liability (asset)	<u>51,056</u>	<u>-</u>	<u>109,746</u>	<u>160,802</u>
Total noncurrent liabilities	<u>51,056.00</u>	<u>-</u>	<u>2,091,123</u>	<u>2,142,179</u>
Total liabilities	<u>1,388,924</u>	<u>15,816</u>	<u>3,887,979</u>	<u>5,292,719</u>
Deferred inflows of resources				
Unamortized gain on refinancing	-	-	1,003,091	1,003,091
Deferred inflows related to leases	-	-	1,441,706	1,441,706
Deferred inflows related to OPEB	126,677	-	55,245	181,922
Deferred inflows related to pensions	<u>5,152</u>	<u>-</u>	<u>1,387,418</u>	<u>1,392,570</u>
	<u>131,829</u>	<u>-</u>	<u>3,887,460</u>	<u>4,019,289</u>
Total liabilities and deferred inflows of resources	<u>1,520,753</u>	<u>15,816</u>	<u>7,775,439</u>	<u>9,312,008</u>
NET POSITION				
Net investment in capital assets	-	-	1,547,841	1,547,841
Restricted	-	257,797	412,364	670,161
Unrestricted	<u>725,340</u>	<u>-</u>	<u>52,211,362</u>	<u>52,936,702</u>
	<u>\$ 725,340</u>	<u>\$ 257,797</u>	<u>\$ 54,171,567</u>	<u>\$ 55,154,704</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year ended December 31, 2022

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
Operating revenues				
Insurance premiums	\$ 14,072,456	\$ 99,210	\$ -	\$ 14,171,666
Operating lease income	-	-	12,136,853	12,136,853
Capital lease interest income	-	-	29,620	29,620
Capital lease interest income	-	-	581,694	581,694
Parking fees	-	-	215,758	215,758
Phone and vending commissions	-	-	168,039	168,039
Miscellaneous	-	-	794	794
Total revenue	<u>14,072,456</u>	<u>99,210</u>	<u>13,132,758</u>	<u>27,304,424</u>
Expenses				
Insurance claims and premiums	12,904,497	46,686	-	12,951,183
Post employment benefit contribution	200,242	-	-	200,242
Payroll and related costs	155,206	-	2,762,431	2,917,637
Custodial supplies and services	-	-	1,119,353	1,119,353
Repairs, maintenance, and renovation	-	-	5,836,242	5,836,242
Utilities and telephone	-	-	1,633,838	1,633,838
Other	966,385	-	62,432	1,028,817
Depreciation	-	-	30,808	30,808
Interest expense	-	-	554,833	554,833
Total expenses	<u>14,226,330</u>	<u>46,686</u>	<u>11,999,937</u>	<u>26,272,953</u>
Operating income (loss)	(153,874)	52,524	1,132,821	1,031,471
Other income				
Earnings on investments	<u>(2,159)</u>	<u>(1,427)</u>	<u>174,037</u>	<u>170,451</u>
Net income (loss)	(156,033)	51,097	1,306,858	1,201,922
Net position - beginning of year	<u>881,373</u>	<u>206,700</u>	<u>52,864,709</u>	<u>53,952,782</u>
	<u>\$ 725,340</u>	<u>\$ 257,797</u>	<u>\$ 54,171,567</u>	<u>\$ 55,154,704</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2022

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments from customers	\$ 1,813,854	\$ -	\$ 730,110	\$ 2,543,964
Payments from interfund services provided	12,311,340	99,109	13,377,063	25,787,512
Payments to vendors	(14,627,050)	(38,879)	(10,047,466)	(24,713,395)
Payments to employees	(154,422)	-	(1,716,693)	(1,871,115)
Net cash provided (used) by operating activities	(656,278)	60,230	2,343,014	1,746,966
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Interest paid	-	-	(591,034)	(591,034)
Principal payments on bonds	-	-	(985,000)	(985,000)
Loan repayments from business-type activities	-	-	42,504	42,504
Reimbursements on project advancements	-	-	966,309	966,309
Payments on behalf of business-type activities	-	-	(658,100)	(658,100)
Net cash provided (used) by non-capital financing activities	-	-	(1,225,321)	(1,225,321)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Expenditures	-	-	(36,978)	(36,978)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment interest	(2,103)	(1,733)	172,966	169,130
Investments	-	-	(4,016,766)	(4,016,766)
Net cash provided (used) by investing activities	(2,103)	(1,733)	(3,843,800)	(3,847,636)
Net increase (decrease) in cash and cash equivalents	(658,381)	58,497	(2,763,085)	(3,362,969)
Cash and cash equivalents - beginning of year	1,586,733	214,411	31,152,227	32,953,371
Cash and cash equivalents - end of year	\$ 928,352	\$ 272,908	\$ 28,389,142	\$ 29,590,402

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
(continued)
For the year ended December 31, 2022

	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)	\$ (153,874)	\$ 52,524	\$ 1,132,821	\$ 1,031,471
Adjustments to reconcile				
Depreciation and amortization	-	-	30,808	30,808
Interest expense related to direct financing leases	-	-	554,833	554,833
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(414,413)	(101)	3,034	(411,480)
(Increase) decrease in lease receivable	-	-	(1,456,704)	(1,456,704)
(Increase) decrease in net investment in direct leases	-	-	982,740	982,740
(Increase) decrease in prepaid expenses	-	-	(175)	(175)
Decrease (increase) in due from other funds	-	-	-	-
(Increase) decrease in deferred outflows	(142,807)	-	(2,012,773)	(2,155,580)
Increase (decrease) in accounts payable	2,568	7,807	(415,938)	(405,563)
Increase (decrease) in accrued wages and related costs	784	-	(39,544)	(38,760)
Increase (decrease) in real estate tax payable	-	-	-	-
Increase (decrease) in due to other funds	-	-	-	-
Increase (decrease) in other liabilities	(101,596)	-	-	(101,596)
Increase (decrease) in unearned income	2,350	-	3,639	5,989
Increase (decrease) in net OPEB liability	557	-	10,406	10,963
Increase (decrease) in net pension asset/liability	195,553	-	2,743,023	2,938,576
Increase (decrease) in deferred inflows	(45,400)	-	806,844	761,444
Net cash provided (used) by operating activities	<u>\$ (656,278)</u>	<u>\$ 60,230</u>	<u>\$ 2,343,014</u>	<u>\$ 1,746,966</u>

**SCHEDULE OF NON-CASH FINANCING AND
INVESTING ACTIVITIES**

Increase (decrease) in market value of investments	\$ 14,838	\$ (5,040)	\$ -	\$ 9,798
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ASSETS

- Cash
- Equity in cash and investment pool
- Investments
- Interest receivable

LIABILITIES
Accounts payable
Due to units of government
Funds held in escrow

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ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2022

ASSETS						
Cash	\$	-	\$	-	\$	8,552,191
Equity in cash and investment pool	-		121,768	86,622	8,630	\$ 303,980
Investments	-		-	-	-	992,425
Interest receivable	-		171	138	14	346
Total assets	\$	-	\$ 121,939	\$ 86,760	\$ 8,644	\$ 9,848,942
LIABILITIES						
Accounts payable	\$	-	\$ 16,150	\$	-	\$ 73,912
Due to units of government	-		-	-	-	181,573
Funds held in escrow	-		-	-	-	429,754
Total liabilities	-		16,150	-	-	685,239
Net position - restricted	\$	-	\$ 105,789	\$ 86,760	\$ 8,644	\$ 9,163,703

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2022

	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	\$ 150,141	\$ 7,609	\$ 363	\$ 71,724	\$ (1,219)	\$ -	\$ (158)
Revenues							
Property taxes	405,225,617	-	11,675,292	-	-	-	-
Collection costs/ penalties	5,547,136	3,204,438	-	-	-	-	-
Unclaimed property receipts	-	-	-	-	24,974	-	-
Deposits from inmates	-	-	-	-	-	1,744,906	-
Overpayments	491,830	-	-	-	-	-	23,008
Fines and fees	-	-	-	12,541,544	-	-	256,200
Bond proceeds	-	-	-	3,003,814	-	-	-
Court ordered payments	-	-	-	43,971	-	-	-
Total revenue	411,264,583	3,204,438	11,675,292	15,589,329	24,974	1,744,906	279,208
Total additions	411,414,724	3,212,047	11,675,655	15,661,053	23,755	1,744,906	279,050
DEDUCTIONS							
Program supplies and expenses	-	1,031,615	-	-	-	1,250,216	-
Refunds	2,400,076	-	-	2,110,433	-	211,328	-
Court ordered payments	74,709	23,971	-	47,887	-	-	-
Distributions to governments	408,802,609	2,576,808	11,059,118	12,898,480	-	398,150	270,622
Total deductions	411,277,394	3,632,394	11,059,118	15,056,800	-	1,859,694	270,622
Change in net position	137,330	(420,347)	616,537	604,253	23,755	(114,788)	8,428
Net position - restricted, beginning of the year	1,492,035	1,161,697	411,663	4,896,393	51,421	100,902	(6,769)
Net position - restricted, end of the year	\$ 1,629,365	\$ 741,350	\$ 1,028,200	\$ 5,500,646	\$ 75,176	\$ (13,886)	\$ 1,659

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2022

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
ADDITIONS					
Investment income	-	\$ (1,768)	\$ (392)	\$ (38)	\$ 226,262
Interest, dividends and other investment earnings					
Revenues					
Property taxes	-	-	-	-	416,900,909
Collection costs/ penalties	-	-	-	-	8,751,574
Unclaimed property receipts	-	-	-	-	24,974
Deposits from inmates	-	-	-	-	1,744,906
Overpayments	-	-	-	-	514,838
Fines and fees	-	-	-	-	12,797,744
Bond proceeds	-	-	-	-	3,003,814
Court ordered payments	-	16,150	-	-	60,121
Total revenue	-	16,150	-	-	443,798,880
Total additions	-	14,382	(392)	(38)	444,025,142
DEDUCTIONS					
Program supplies and expenses	-	-	-	-	2,281,831
Refunds	-	-	-	-	4,721,837
Court ordered payments	-	-	-	-	146,567
Distributions to governments	-	16,150	-	-	436,021,937
Total deductions	-	16,150	-	-	443,172,172
Change in net position	-	(1,768)	(392)	(38)	852,970
Net position - restricted, beginning of the year	-	107,557	87,152	8,682	8,310,733
Net position - restricted, end of the year	\$ -	\$ 105,789	\$ 86,760	\$ 8,644	\$ 9,163,703

STATISTICAL SECTION

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Governmental activities</u>										
General government	\$ 20,792	\$ 19,565	\$ 20,454	\$ 20,228	\$ 21,872	\$ 21,441	\$ 21,899	\$ 24,226	\$ 20,903	\$ 20,934
Public safety	46,770	36,652	35,507	40,149	37,779	38,496	36,176	40,268	37,031	36,855
Judicial	13,979	9,022	10,143	11,905	12,127	12,560	12,677	14,292	14,646	14,524
Public health	11,449	12,229	9,960	10,195	10,181	10,309	11,130	11,894	12,020	12,066
Transportation	14,096	13,047	10,308	11,360	12,279	12,005	13,274	14,551	16,692	12,853
Interest on long-term debt	372	389	962	466	468	502	710	711	712	716
	<u>107,458</u>	<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>Business-type activities</u>										
Airport operations	24,769	23,048	18,365	19,512	20,629	19,430	18,402	17,415	16,296	16,546
Special items	2,570	-	-	-	-	-	-	-	-	-
	<u>27,339</u>	<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>\$ 134,797</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>

Changes that impact comparability

- 2022 Implementation of GASB 87 - Leases
- 2017 Implementation of GASB 74 - Accounting and Financial Reporting for Other Post-Employment Benefits (OPEB)
- 2015 Implementation of GASB 61 - Requirements for Blending of Component Units - Public Building Commission
- 2015 Implementation of GASB 68 - Accounting and Financial Reporting for Pensions

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Governmental activities</u>										
Property taxes	\$ 44,504	\$ 42,645	\$ 41,283	\$ 40,001	\$ 38,796	\$ 37,803	\$ 31,696	\$ 31,994	\$ 30,826	\$ 31,868
Sales taxes	16,225	15,350	11,251	10,198	10,272	9,673	9,461	9,277	9,055	8,848
Personal property replacement tax	9,779	5,088	2,659	3,092	2,393	2,472	2,840	2,448	2,558	2,632
State income tax	8,538	7,330	5,795	6,092	5,274	4,967	5,252	5,962	5,178	5,273
Other taxes	422	347	189	266	229	210	198	185	149	121
Charges for goods and services	30,700	33,540	31,626	30,042	30,839	29,965	25,638	26,787	26,013	25,551
Operating grants and contributions	20,095	30,907	17,729	12,673	11,951	11,297	12,982	11,518	12,548	11,814
Motor fuel tax	11,102	10,862	10,821	5,592	4,901	4,668	4,753	4,541	5,948	5,165
Capital grants and contributions	58	84	1,314	1,600	1,751	7,704	2,504	1,160	4,868	1,035
Earnings on investments	(977)	(171)	1,463	3,268	2,118	1,135	1,149	888	1,001	89
Miscellaneous	250	26	62	24	616	13	87	526	22	2
	<u>140,696</u>	<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>Business-type activities</u>										
Charges for goods and services	14,715	16,262	5,956	7,917	9,067	7,173	5,341	3,626	3,957	3,533
Operating grants and contributions	2	3,989	3,864	374	349	99	-	-	-	-
Capital grants and contributions	38,314	7,849	743	1,364	1,054	2,070	484	501	455	936
Earnings on investments	191	39	12	19	19	18	38	84	131	128
Miscellaneous	4	3	168	-	(35)	-	-	15	157	(24)
Other grant contributions	<u>2,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>55,369</u>	<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>\$ 196,065</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>

Changes that impact comparability

2022 prior period adjustment of \$8.5 million for 2021 grant revenue reported as operating grants (2021 is not restated here)

2022 Implementation of GASB 87 - Leases

2015 Implementation of GASB 61 - Requirements for Blending of Component Units - Public Building Commission

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues										
Property taxes	\$ 44,504,104	\$ 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
Sales tax	15,992,957	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
State income tax	8,472,119	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
Personal property replacement tax	9,366,065	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
Hotel/motel tax	-	-	-	-	-	-	-	949	18,612	8,486
Pari-mutuel tax	28,429	23,841	19,084	43,040	44,575	42,074	47,321	50,952	47,488	51,365
Video gaming tax	392,416	302,393	182,441	217,843	182,971	163,883	146,968	132,454	85,631	55,727
Motor fuel tax	8,086,017	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
Revenue from federal/state agencies	45,318,298	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
Revenue from local agencies	3,804,199	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
Licenses, permits, fines, fees, and services	30,086,738	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
Earnings on investments	2,176,614	502,815	1,025,671	2,592,359	1,164,932	1,150,783	969,345	871,297	792,534	776,477
Miscellaneous revenues	298,551	134,707	79,477	124,364	362,234	42,842	38,738	572,876	63,800	40,227
	<u>\$ 168,526,507</u>	<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>
Expenditures										
General government	\$ 54,741,307	\$ 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
Public safety	33,216,954	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
Judicial	9,000,661	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
Public health	10,800,577	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
Transportation	9,572,492	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
Debt service	5,791,085	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
	<u>\$ 123,123,076</u>	<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>

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

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental activities										
Net investment in capital assets	\$ 135,725,102	\$ 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
Restricted	170,461,406	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
Unrestricted	37,787,423	21,625,461	(836,675)	(8,964,668)	(8,826,120)	(1,215,662)	(4,275,870)	(7,419,474)	15,509,786	29,003,724
Total governmental activities net position	\$ 343,973,931	\$ 329,117,632	\$ 279,683,859	\$ 251,000,986	\$ 239,468,272	\$ 231,313,184	\$ 227,294,549	\$ 214,684,434	\$ 247,492,509	\$ 258,910,516
Business-type activities										
Net investment in capital assets	\$ 103,835,372	\$ 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
Restricted	1,099,832	589,399	1,403,995	984,154	527,265	1,446,241	1,060,992	454,760	412,052	328,125
Unrestricted	10,334,289	(3,476,874)	(11,110,072)	(12,595,820)	(13,328,868)	(14,207,196)	(15,880,139)	(21,500,278)	(14,383,748)	(18,663,380)
Total business-type activities net position	\$ 115,269,493	\$ 77,376,269	\$ 67,250,605	\$ 66,697,697	\$ 69,524,553	\$ 73,420,120	\$ 74,935,392	\$ 66,883,700	\$ 73,509,074	\$ 77,526,043
Primary government										
Net investment in capital assets	\$ 239,560,474	\$ 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
Restricted	171,561,238	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
Unrestricted	48,121,742	18,148,587	(11,946,747)	(21,560,488)	(22,154,988)	(15,422,858)	(20,156,009)	(28,919,752)	1,126,038	10,340,344
Total primary government net position	\$ 459,243,424	\$ 406,493,901	\$ 346,934,464	\$ 317,698,683	\$ 308,992,825	\$ 304,733,304	\$ 302,229,941	\$ 281,568,134	\$ 321,001,583	\$ 336,436,559

Changes that impact comparability

- 2022 Implementation of GASB 87 - Leases
- 2017 Implementation of GASB 74 - Accounting and Financial Reporting for Other Post-Employment Benefits (OPEB)
- 2015 Implementation of GASB 61 - Requirements for Blending of Component Units - Public Building Commission
- 2015 Implementation of GASB 68 - Accounting and Financial Reporting for Pensions

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

Fiscal year extended & collected Tax year	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014	2014 2013	2013 2012
Real property										
Estimated actual value	\$ 15,572,526	\$ 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
Locally assessed values	\$ 5,190,842	\$ 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
Equalized assessed values without TIFs	\$ 4,743,287	\$ 4,533,896	\$ 4,498,250	\$ 4,230,718	\$ 4,100,051	\$ 4,012,754	\$ 3,924,750	\$ 3,855,489	\$ 3,885,959	\$ 3,955,123
Less:										
"1790" homestead exemption	(312,938)	(320,383)	(324,152)	(326,291)	(335,120)	(337,036)	(343,279)	(356,980)	(361,940)	(367,706)
Senior citizen homestead exemption	(95,748)	(94,487)	(93,574)	(92,820)	(92,295)	(89,574)	(88,785)	(91,450)	(91,042)	(72,717)
P.A. 83-533	-	-	-	-	-	-	-	-	-	-
Senior citizen freeze	(47,077)	(39,987)	(37,361)	(35,142)	(31,273)	(31,721)	(31,842)	(35,157)	(39,836)	(46,849)
Veteran's exemptions/freeze	(298,998)	(247,918)	(208,994)	(178,220)	(144,000)	(117,789)	(98,059)	(9,033)	(1,118)	(1,077)
Other exemptions	(524)	(611)	(817)	(832)	(850)	(830)	(915)	(1,000)	(1,011)	(1,012)
Disabled persons	(4,787)	(4,401)	(4,562)	(4,716)	(4,615)	(4,280)	(4,250)	(4,026)	-	-
Home improvement exemption	-	-	-	-	-	-	-	-	-	(32)
Billing value before railroad	3,983,215	3,826,109	3,828,790	3,592,697	3,491,898	3,431,524	3,357,620	3,357,843	3,391,012	3,465,730
State assessed railroad EAV	74,491	67,659	64,978	60,846	56,392	56,574	56,850	51,368	48,106	42,943
Total equalized real property used for taxes	\$ 4,057,706	\$ 3,893,768	\$ 3,893,768	\$ 3,653,543	\$ 3,548,290	\$ 3,488,098	\$ 3,414,470	\$ 3,409,211	\$ 3,439,118	\$ 3,508,673
TIF/Enterprise zone values	\$ 460,452	\$ 463,402	\$ 440,758	\$ 419,889	\$ 399,840	\$ 392,315	\$ 373,640	\$ 373,133	\$ 377,907	\$ 377,738
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	2022 2021	2021 2020	2020/2021 2019	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014	2014 2013	2013 2012
Original extension	\$ 44,566,286	\$ 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
Billing adjustments	(89,405)	(166,212)	(329,186)	(169,184)	(248,630)	(200,741)	(242,269)	(133,121)	(111,789)	(201,236)
Final Extension	44,476,881	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
Collections	44,316,574	42,397,554	40,947,225	39,869,033	38,623,984	37,517,378	31,608,599	31,690,596	30,668,002	31,680,845
Taken by County Trustee/forfeited	\$ 160,307	\$ 229,249	\$ 135,920	\$ 165,901	\$ 158,572	\$ 180,070	\$ 194,453	\$ 181,954	\$ 447,922	\$ 128,095
Percent collected	99.64%	99.46%	99.67%	99.59%	99.59%	99.52%	99.39%	99.43%	98.56%	99.60%
Back taxes collected*	\$ 134,726	\$ 71,796	\$ 102,470	\$ 53,433	\$ 57,367	\$ 90,143	\$ (12,927)	\$ 144,914	\$ (26,717)	\$ (24,002)

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

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