

ST. CLAIR COUNTY, ILLINOIS
Annual Single Audit Report
For the year ended December 31, 2023

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

ST. CLAIR COUNTY, ILLINOIS
Annual Comprehensive Financial Report
For the year ended December 31, 2023

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	i
Organizational Chart	ix
List of Elected and Appointed Officials	x
FINANCIAL SECTION	
Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	13
Statement of Activities	15
Fund Financial Statements	
Balance Sheet – Governmental Funds	16
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	19
Statement of Net Position – Proprietary Funds	20
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	22
Statement of Cash Flows – Proprietary Funds	23
Statement of Net Position – Fiduciary Funds.....	25
Statement of Changes in Net Position – Fiduciary Funds	26
Notes to the Financial Statements	27
Required Supplementary Information	
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios	A1
Schedule of Employer Pension Contributions.....	A4
Notes to Net Pension Liability and Contribution Schedules.....	A5
Multi-year Schedule of Changes in Net Post-Employment Benefits Liability (OPEB) and Related Ratios	A6
Schedule of Employer OPEB Contributions.....	A7
Notes to Net OPEB Liability and Contribution Schedules	A8
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – General Fund	A9
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – Transportation Fund	A10
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – Lease Payable Fund.....	A11
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – American Rescue Plan Fund .	A12

ST. CLAIR COUNTY, ILLINOIS
Annual Comprehensive Financial Report
For the year ended December 31, 2023

TABLE OF CONTENTS (continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – Debt Service Fund.....	A13
Notes to Other Required Supplementary Information.....	A14
Supplemental Information - Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet – All General Fund Accounts	B1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All General Fund Accounts.....	B3
Combining Balance Sheet – Transportation Fund Accounts	B5
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Transportation Fund Accounts	B6
Combining Balance Sheet – All Nonmajor Governmental Funds	B7
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – All Nonmajor Governmental Funds.....	B13
Combining Balance Sheet – Internal Service Funds	B19
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds	B21
Combining Statement of Cash Flows – Internal Service Funds	B22
Combining Balance Sheet – Fiduciary Funds – Custodial Funds.....	B24
Combining Statement of Changes in Net Position – Fiduciary Funds – Custodial Funds.....	B26

STATISTICAL SECTION (Unaudited)

Government-wide information	
Government-wide Expenses by Function	C1
Government-wide Revenues	C2
Fund information	
Governmental Revenues and Expenditures by Function – All Governmental Funds – Budgetary Basis.....	C3
Net Position by Component	C4
Assessed Equalized, and Estimated Value of Taxable Property.....	C5
Property Tax Levies and Collections.....	C6

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

TABLE OF CONTENTS (continued)

SINGLE AUDIT SECTION

Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	D1
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	D3
Schedule of Expenditures of Federal Awards	D6
Notes to the Schedule of Expenditures of Federal Awards	D12
Schedule of Findings and Questioned Costs	D13
Summary Schedule of Prior Audit Findings	D15

PASSENGER FACILITY CHARGES SECTION

Independent Auditor's Report on Compliance for Passenger Facility Charge Program and Internal Control over Compliance Required by Federal Aviation Administration	E1
Schedule of Passenger Facility Charges	E3
Schedule of Findings and Questioned Costs – Passenger Facility Charges	E4

INTRODUCTORY SECTION



PATTY A. SPRAGUE

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August 26, 2024

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, 2023, 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, 2023, 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, 2023 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 a cash-basis of accounting 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 2023 for 2022 taxes were \$46 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 2023 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 2022 real estate taxes collected in 2023, amounts distributed to TIF districts accounted for 13.30% while those distributed to schools was 60.52% and 11.10% 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 \$3.8 million in 2022 and \$4.6 million in 2023. 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 2023 was 4.3% up from 3.5% at the end of 2022. Due to its varied industries and its proximity to St. Louis, the metropolitan region's rate was 4.0%. The rate for the State of Illinois was 4.2%. As of May 2024, the unemployment rate for the County was 4.8%, the State of Illinois' rate was 4.8%, and the St. Louis metropolitan region's rate was 4.3%. 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.

The Southwest Regional Port District, established in 1994, is located directly across the river from St. Louis which provides the Port District with a great logistical advantage. 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.

St. Clair County recognized the need for a county-wide outdoor warning siren system to ensure notification of weather-related emergencies to County residents and businesses. The county initiated the installation of 122 sirens to cover the entire County at a cost of \$2.5 million. The project is 95% complete.

St. Clair County has experienced continued growth at the World Wide Technology Raceway (WWTR). In 2022, WWTR hosted its first NASCAR Cup Series race. The ENJOY ILLINOIS 300 attracted over 83,000 visitors to St. Clair County. In 2023, the race returned and drew capacity crowds from across the globe with race fans delivering an estimated economic boost of \$60 million. The speedway has grown from 150 acres to nearly 700 acres. By 2025, the owners of WWTR will be close to \$100 million investment in improvements and upgrades.

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 twelve destinations from MidAmerica St Louis Airport with a newly added city pair, Knoxville, TN, starting June of 2024. 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 Opportunity is helping to finance the 41,696 square foot expansion and rehabilitation of the terminal. In conjunction with the FAA and the State, the Airport has been working toward completion of the first 3 phases of the terminal expansion to more adequately service the increase in passenger activity with two more gates and additional concession and passenger amenities. The expansion became operational in June 2023 and will be fully completed in Summer of 2024. Based on enplanements, MidAmerica is ranked 6th out of 12 Illinois' commercial service airports. Nationally, BLV is ranked 201 out of 517 as of February 2024.

The proposed Phase 4 Terminal Modification consists of a US Customs and Border Protection (CBP) Federal Inspection Station (FIS) with an embedded CBP General Aviation Facility (GAF). The US CBP FIS and GAF are necessary and will expand international travel to/from MidAmerica St. Louis Airport. GAF is estimated to be complete in August 2025.

Additionally, the Terminal Apron Expansion project will accommodate aircraft maneuvering and parking positions required by current use and expected growth. The existing Terminal Apron is a 355,000 square foot concrete apron which will be expanded to 491,566 square feet, and will be funded by Federal and State monies, with the estimate completion in August 2025.

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 with 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 US Customs and Border Protection (CBP) facility on site. A 56,000 square foot refrigerated warehouse houses North Bay Produce that operates a trucking redistribution center for perishable fruits and vegetables.

Boeing has conducted certain aircraft parts manufacturing operations in a 50,000 square foot facility for many years at the Airport. 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 MQ-25 carrier-based unmanned aerial refueling drone manufacturing facility started in January 2022 and was completed in March 2024. The total campus is on 34 acres leased from the Airport and is comprised of 12 different buildings with a total of 301,000 square feet. The Boeing MQ-25 Stingray is 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 at full occupancy.

As part of this project, the County and the State committed \$50 million for construction of a new taxiway which was substantially complete in August 2023. Most of the funding is being provided by grants from the Illinois Department of Transportation and the Illinois Department of Commerce and Economic Opportunity.

A commuter mass-transit system connects St. Clair County to St. Louis, Missouri. The system currently links St. Louis Lambert International Airport to Scott Air Force Base in Mascoutah, Illinois, which is adjacent to the MidAmerica St. Louis Airport. Additional expansion of MetroLink in Missouri has increased connections to other southwest St. Louis County locations. In 2019, plans for the extension of the commuter system to the MidAmerica St. Louis Airport were started by the St. Clair County Transit District in conjunction with the State. The State has designated \$96 million from its Capital Bill for the project which began in 2021, with an estimated completion in Summer 2026.

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

Long-term Planning

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

The County, along with 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, which sunsets in 2040, 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 demand 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 Dupu 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.

A new \$15 million Public Safety Building, which will also serve as St. Clair County's CENCOM West 90101 Emergency Dispatch Center held its grand opening on Thursday, July 11. This state-of-the-art, two-story, 16,000 square-foot facility aims to enhance communications and security collaboration among various public safety partners, including Metro Transit, the St. Clair County Sheriff's Department, Metro Transit Public Safety, and the Bureau of Transit Police. It also aims to better serve riders in St. Clair County and the entire MetroLink system.

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 racetrack at the facility. A new St. Clair County fair may return to the site in 2025.

The County continues to explore development opportunities for the region, especially near MidAmerica St. Louis Airport, in conjunction with the expansion of Scott Air Force Base (SAFB), which is the #1 employer in the County. Military, County and other local leaders continue to work on joint-use planning. Built as a joint-use facility, the connection between the 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. The Department of Defense has recently made commitments in the area of \$300 million in new construction over the next five years at the base.

With the expansion of Boeing operations and flight testing, the Airport continues to work toward expanding and developing more aviation activities. MidAmerica St. Louis Airport established passenger records in both 2021 and 2022.

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 147,000 in 2023. As normally reported by airports, this translates into more than 294,000 passengers normally going through the BLV terminal. With the rapid growth at the Airport, the FAA and the Transportation Security Administration (TSA) have watched enplanements closely. Record federal grant dollars have been invested in the last several years on expanded security/screening equipment, seating, and parking.

As previously mentioned, the proposed Phase 4 modification consists of a US Customs and Boarder Protection (CBP) Federal Inspection Station (FIS) with an embedded CBP General Aviation Facility

(GAF). The US CBP FIS and GAF are necessary and will expand international travel to/from MidAmerica St. Louis Airport.

In 2022, the Airport completed updating the Master Plan documents as part of the FAA requirements from which the County expects other opportunities will be highlighted for future growth. This included insights 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 \$1,700,000 in 2022 to \$2,100,000 in 2023. Airport insurance premium expenses increased from \$371,000 in 2022 to \$453,000 in 2023. Self-insured claims paid decreased by nearly \$226,000 while estimated outstanding claims decreased by nearly \$124,000. 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 2023 claims costs and premiums, net of stop loss reimbursements, were \$12.5 million while costs in 2022 were \$13 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. Onsite medical services have benefited employees and reduced time lost to outside medical appointments for routine services. 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 2023, the rates have changed as follows: Regular employees, .96% to 3.29%; SLEP (law enforcement), 12.80% to 18.83%; and ECO (elected officials), 44.31% to 0.87%. The rates for 2024 are 3.56%, 22.43%, and 0.86%, respectively. The changes for 2025 are unclear.

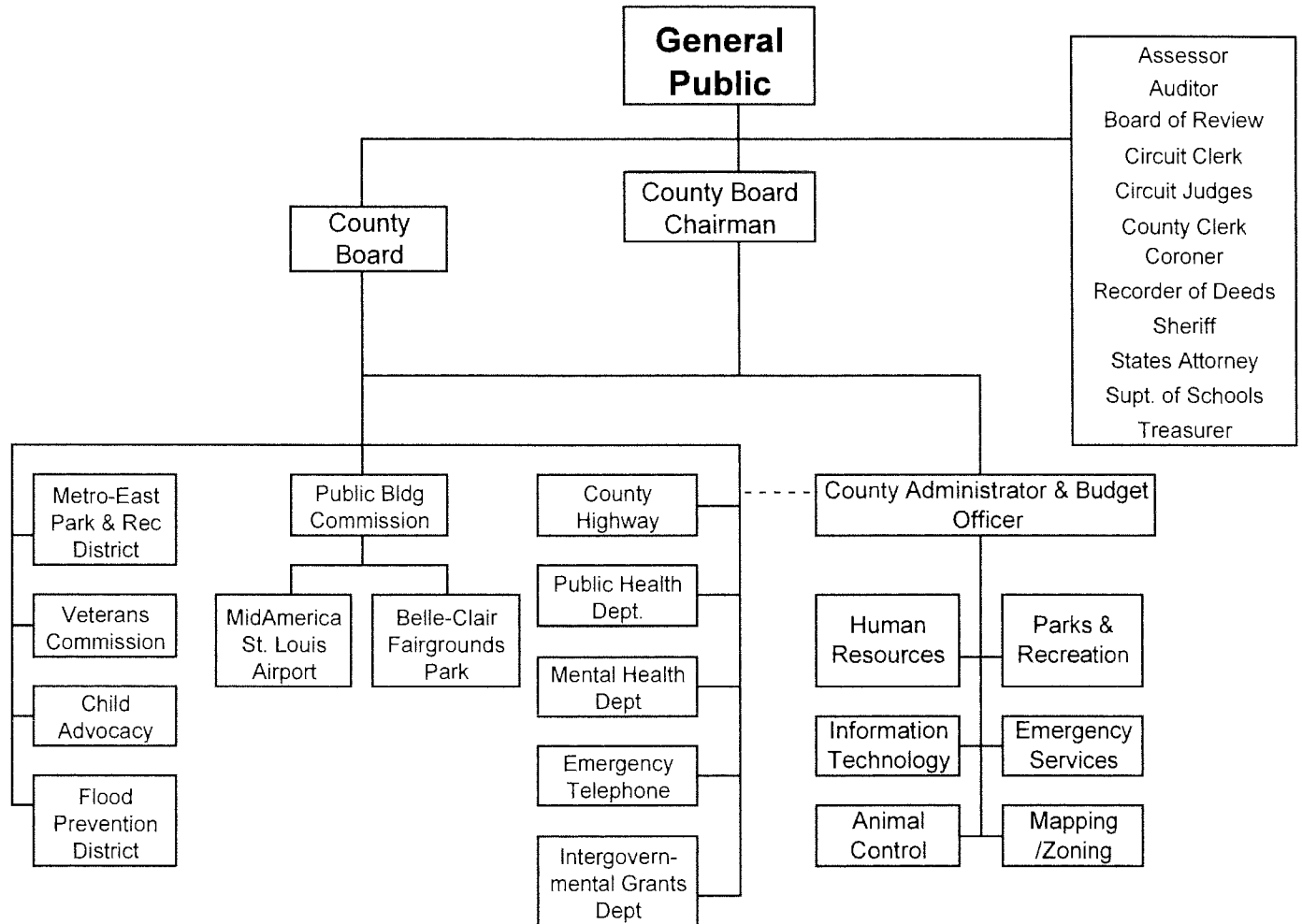
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the St. Clair County Auditor's office and the Administration. We would like to express our appreciation to those who assisted and contributed to the preparation of this report.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



Patty A. Sprague
St. Clair County Auditor

St. Clair County, Illinois Organizational Chart



ST. CLAIR COUNTY, ILLINOIS

Principal Officials

December 31, 2023

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
Michael Crockett, Recorder of Deeds
Calvin Dye, County Coroner
Lori Costello, Regional Supt. of Schools
Rick Watson, Sheriff
Jennifer Gomric-Minton, County Assessor
Angela Grossmann-Roewe, Board of Review
Amanda Waema, Board of Review
Irma Golliday, Board of Review
Andrew Gleeson, Chief Judge of the Circuit Court

Appointed Officials

Debra Moore, Director of Administration
Myla Blandford, Public Health Executive Director
Jane Nesbit, Executive Director, Mental Health Board
Rick Stubblefield, Director, Intergovernmental Grants/Economic Development
Norm Etling, Superintendent of Highways
Jeffrey Sandusky, Director, Data Processing
Ann Barnum, Manager, Human Resources
Anne Markezich, Director, Zoning/Mapping & Platting
Herb Simmons, Emergency Services & Disaster Agency
Greg Norkus, Probation
Lawrence Brazil, Superintendant, Detention Home
Ashley Jett, Animal Control
Brian Buehlhorn, Parks
Jim Brede, Director of Buildings
Kimberly Huth, Director Military Affairs

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, 2023, 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 audit of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, 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 .7 percent, .5 percent, and 8.4 percent, respectively, of the assets, net position, and revenues of St. Clair County, Illinois as of December 31, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for St. Clair County Intergovernmental Grants Department is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Clair County, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 St. Clair 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 and other auditors 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

Mr. Mark Kern, Chairman
St. Clair County Board

consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Clair County's basic financial statements. The combining and individual fund financial statements and the accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Passenger Facility Charges is also presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual fund financial statements, the schedule of expenditures of federal awards, and the schedule of passenger facility charges is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2024, on our consideration of St. Clair County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Scheffel Boyle
Belleville, Illinois
August 26, 2024

ST. CLAIR COUNTY, ILLINOIS
Management's Discussion and Analysis
12/31/2023

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, 2023. 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 2023 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 \$548,584,000 (net position). Of this amount, \$176,676,000 is restricted for specific purposes of governmental activities and \$1,605,000 for business-type activities; \$284,864,000 account for the total net capital assets less related debt.
- The impact of GASB 96 implementation (related to subscription-based IT arrangements - SBITA) accounts for \$4.8 million of additional net assets, and \$3.4 million of liabilities in 2023.
- The County net position increased \$50 million for governmental activities in 2023 with increased revenues of \$21.9 million.
- The Airport's net position increase in 2023 was \$37,292,000. Passenger service decreased from 2022. Grant funding for terminal expansion and aerospace development contributed to the increase.
- The Belle-Clair Fairgrounds Park was purchased in 2023. The impact was an increase in business-type activities' net position of \$2.5 million.

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 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 and Belle-Clair Fairgrounds Park 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 statements, governmental

See independent auditor's report

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 enterprise funds to account for its Airport and Belle-Clair Fairgrounds Park 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 and Belle-Clair Fairgrounds Park. The Airport and Belle-Clair Fairgrounds Park are 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 a 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.

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 \$548,584,000 at the close of 2023.

See independent auditor's report

The governmental activities' total assets/deferred outflows account for nearly 72% of total assets/deferred outflows of the County; 75% of the liabilities/deferred inflows; and 72% of net position. Approximately 43% of total assets/deferred outflows are invested in capital assets of which nearly 53% are attributable to the Airport and 1% attributable to Belle-Clair Fairgrounds Park.

St. Clair County's Net Position

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current assets	\$ 378,559	\$ 344,756	\$ 17,956	\$ 21,008	\$ 396,504	\$ 365,764
Restricted assets	404	208	1,605	1,102	2,009	1,310
Net OPEB/pension asset	2,423	1,571	76	98	2,499	1,669
Other non-current assets	3,040	3,319	7,962	8,304	11,013	11,623
Capital assets	164,784	152,150	190,776	159,817	355,560	311,967
Total assets	549,210	502,004	218,386	190,329	767,585	692,333
Deferred outflows-pension/OPEB	51,850	66,464	1,410	1,420	52,936	67,884
Deferred outflows-other	1,530	1,711	13,680	15,185	16,534	16,896
Total assets/deferred outflows	602,590	570,179	233,465	206,934	836,055	777,113
Current liabilities	67,615	64,921	7,736	16,899	75,351	81,820
Net pension/OPEB liabilities	12,812	29,728	(453)	-	12,359	29,728
Other long-term liabilities	43,789	42,858	61,866	64,875	105,655	107,733
Total liabilities	124,216	137,507	69,149	81,774	193,365	219,281
Deferred inflows-pension/OPEB	30,717	37,779	815	1,041	31,532	38,820
Deferred inflows-other	54,181	50,920	8,394	8,850	62,575	59,770
Total liabilities/deferred inflows	209,114	226,206	78,358	91,665	278,472	317,871
Net position						
Net investment in capital assets	140,281	131,424	144,583	103,835	284,864	235,259
Restricted	176,676	170,461	1,605	1,100	178,281	171,561
Unrestricted	76,519	42,088	8,919	10,334	85,439	52,423
Total net position	\$ 393,476	\$ 343,973	\$ 155,107	\$ 115,269	\$ 548,584	\$ 459,243

Total current and restricted assets, comprised predominantly of cash and investments and receivables, increased by nearly \$31.4 million from 2022. Cash and investments rose nearly \$27 million as a result of increases in interest income, grants, and fees. Receivables decreased \$1 million; attributable in large part to unreimbursed grant funding and sales tax distributed in arrears. Lease receivables increased \$360,000 as new leases were recognized in accordance with GASB 87. Taxes receivable increased more than \$3.3 million. Property tax receivables of \$50 million in 2023 are included in current assets but will not be collected until mid-2024 to finance the 2024/2025 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 hold more than \$1.6 million in restricted assets at the end of 2023 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 decreased total assets/deferred outflows by \$14.1 million while also decreasing total liabilities/deferred inflows by \$24.7 million; net increase of \$10.6 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 and Fairground 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 2023 included the net additions of nearly \$22.6 million in capital assets (before depreciation). The County added nearly \$12.3 million of highway projects; equipment of \$2 million; intangibles of \$5.2 million; and land and building improvements of \$3 million. Nearly \$20.2 million remains in progress for road projects and another \$4.8 million in other projects. Road infrastructure (including related land), net of accumulated depreciation continues to be the more significant part of the capital assets of the governmental funds at nearly \$96 million or 61.6% 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, 2023, the County maintained approximately 241 miles of roads. Of this, 147 miles are considered oil and chip roads,

See independent auditor's report

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 improvement 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 and Belle-Clair Fairgrounds Park operations. These assets, which account for nearly 81.5% of Airport and 98.6% of Fairground 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 grants at the Airport, and state and Federal grant funds for both the Airport and Fairgrounds when feasible as well as County contributions.

Non-current liabilities represent a major component of liabilities/deferred inflows (41%); \$99.8 million or 35% 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 \$44 million, \$14.5 million related to leases, while other deferrals of \$52 million relate to property taxes to be collected in 2024. The implementation of GASB 96 identifies \$3.4 million of liabilities related to subscription-based IT arrangements (SBITA). Other liabilities were more than \$73 million and tend to fluctuate with operations and the timing of payments for both operations and construction projects. Unearned income of \$39.6 million is related to American Rescue Plan funds restricted for allocated projects at year end.

At the end of the year, the County reported a 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 \$548,584,000 (net position). Almost 45% of net position is restricted for specific use; \$176,676,000 are restricted for specific purposes of governmental activities and \$1,605,000 for business-type activities. The investment in net capital assets less related debt was \$284,864,000 at the end of 2023.

Net position of St. Clair County increased by \$89 million from 2022. Governmental activities experienced a positive change of \$62.5 million before transfers to Airport activities.

St. Clair County's Changes in Net Position

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues						
Charges for services	\$ 33,040	\$ 30,700	\$ 11,943	\$ 14,714	\$ 44,983	\$ 45,414
Operating grants & contributions	33,724	31,197	13	3	33,737	31,200
Capital grants & contributions	5,540	58	37,994	38,314	43,534	38,372
General revenues						
Property taxes	46,714	44,504	-	-	46,714	44,504
Other taxes	31,444	34,963	-	-	31,444	34,963
Investment earnings	11,561	(977)	327	191	11,888	(789)
Other	604	250	(2)	3	602	253
Total revenues	162,627	140,695	50,275	53,225	212,902	193,920
Expenses						
General government*	25,390	20,792	-	-	25,390	20,792
Public safety*	41,156	46,770	-	-	41,156	46,770
Judicial*	11,154	13,979	-	-	11,154	13,979
Public health*	11,053	11,449	-	-	11,053	11,449
Transportation*	12,996	14,096	-	-	12,996	14,096
Unallocated interest	522	372	3,067	3,174	3,589	3,546
Airport operations	-	-	17,627	21,595	17,627	21,595
Fairgrounds operations	-	-	590	-	590	-
Total expenses	102,271	107,458	21,284	24,769	123,555	132,227
Changes in net position before transfers	60,356	33,237	28,991	28,456	89,347	61,693
Other grants	-	-	273	2,143	273	2,143
Special item	-	-	(279)	(2,570)	(279)	(2,570)
Transfers	(10,852)	(9,864)	10,852	9,864	-	-
Changes in net position	49,504	23,373	39,838	37,893	89,341	61,266
Net position-beginning	343,974	329,117	115,269	77,376	459,243	406,494
Prior period adjustment	-	(8,517)	-	-	-	(8,517)
Net position-ending	\$393,478	\$343,973	\$155,107	\$115,269	\$548,584	\$459,243

*Expenses include a \$12.5 million swing for actuarial calculated adjustments for pension and OPEB

See independent auditor's report

Governmental Activities

Total governmental revenues increased \$21.9 million from 2022. Charges for services increased \$2.3 million. Increases in tax sale fees and circuit clerk fees were offset by decreases from housing fees for state and federal prisoners. Operating grants and contributions increased by \$2.5 million attributable in large part to American Rescue funds utilized for approved projects. Capital grants rose by \$5.4 million and were related to funding for road construction projects. An increase in assessed valuation helped boost revenues from property taxes by \$2.2 million. The State of Illinois Veteran Exemption reimbursement pilot program also provided property tax revenue of \$1.4 million in 2023. Property taxes account for more than 28% of governmental revenues. Sales and income taxes decreased by \$1 million while Personal Property Replacement Tax decreased by \$2.5 million. Investment earnings rose by \$12.5 million as investment rates improved, but investment market values fell at the end of 2023.

Overall governmental expenses decreased by \$7.7 million. Payroll and related costs increased by more than \$609,000 before the actuarial adjustments for pension and other post-employment benefit estimates. Pension and post-employment benefits decreased public safety expenses by \$7.5 million, general government expenses by \$1.9 million, and judicial expenses by \$2 million. Public safety grants increased while public health and transportation project costs increased. The changes in transportation costs tend to fluctuate with weather and scheduled projects. Insurance costs were up nearly \$1.3 million.

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 \$37,300,000 increase in net position for 2023 after significant capital contributions for airport improvements.

Airport revenues decreased nearly \$5.8 million. Fuel sales decreased \$262,000 as Allegiant flights were reduced slightly from 2022. Other air service operations fell \$742,000 with decreased passenger traffic and related revenues. Operating grants rose nearly \$10,000 over 2022. The most significant increase was related to capital grants for terminal expansion and airfield improvements from federal and state agencies of \$2.9 million during 2023. 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, decreased by nearly \$4.2 million. While resale fuel costs dropped \$3.2 million, all other operating costs rose. Specifically, certain runway maintenance costs accounted for more than \$1.1 million of the increase from 2022 while the pension/OPEB actuarial determined expenses decreased by \$380,000 in 2023. Depreciation decreased slightly due to the deletion of equipment that was not fully depreciated and accounts for nearly 25% of total expenses.

Interest continues to be a major expense of the Airport. Interest expense was \$3.1 million in 2023 and \$3.2 million in 2022. Interest was charged for the current interest bonds and other debt. Amortization of premiums and deferred losses from refinancing included in interest expense was again \$1.2 million in 2023.

The County continues to provide support to the Airport through operating transfers from other County funds. These costs included personnel benefit costs of \$417,000, insurance of \$517,000, and debt service of \$4,554,000. In addition, the County made capital and operating grant matching payments of \$33,000 and advances for other capital projects of \$3,636,000. The Public Building Commission contributed \$15,000 toward operating and payroll/fringe costs and \$25,000 in capital expenditures. Total transfers increased by \$1,601,000 from 2022.

Belle-Clair Fairgrounds Park was purchased in 2023 with ARP funds. The purchase was for the purpose of creating an emergency shelter suitable for the population of St. Clair County. Events at the Belle-Clair Fairgrounds Park are meant to encourage commerce and promote the health of the community. Some events are hosted by Belle-Clair Fairgrounds Park, others are hosted by outside promoters. A monthly Flea Market draws many independent vendors and is open to the public.

In 2023, the Belle-Clair Fairgrounds Park revenue was \$526,000. The revenue is generated by events held on the property. Expenses include property taxes, utilities, maintenance, as well as payroll and associated benefits.

Financial Analysis of the County's Funds

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

See independent auditor's report

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 2023, St. Clair County's governmental funds reported combined ending fund balances of approximately \$221.6 million, after a transfer of \$10.8 million to the Airport and capital contribution of \$2.5 million to the Fairgrounds. The Airport transfer is 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 \$69.7 million, while the total fund balance was \$87.8 million. Certain prepaid expenses and inventory account for \$1.4 million of non-spendable fund balances while \$7.8 million is legislatively restricted. The County has committed \$9.4 million to fund certain County capital projects in 2023; assigned \$388,000 for GIS, economic development, automation and other expenses, and \$1.3 million for working cash.

There was a \$17.2 million increase in the fund balance for the General Fund. Revenues increased by \$1.5 million and expenditures increased by approximately \$4.5 million; net transfers to other funds were \$621,000 less than 2022. Property taxes were higher by \$900,000 and state income, personal property replacement, and sales taxes contributed \$3.5 million less than in 2022. Revenues from federal and state agencies increased \$492,000. Revenues for licenses and fees fell by \$503,000 in large part due to a decrease of fees for public safety and general government.

In 2023, public safety expenses decreased as payroll and grant expenses decreased. General government expenses rose \$4.7 million over 2022 as a result of a increase in medical expense, \$2.2 million of GASB 96 implementation costs, and increased tort expenses.

The *Transportation Fund* had a fund balance of \$66 million at the end of 2023. This was an increase of nearly \$2.2 million from 2022. Revenues and expenditures fluctuate from year to year due to construction projects and participation by federal, state, and other local units. Revenues increased nearly \$19,000 primarily due to decreases in state and local revenue offset by increases in interest earnings. Motor Fuel Tax decreased \$3.3 million as the State's Rebuild Illinois program ended; federal, state, and local contributions for projects rose by \$24,000. Property tax revenue rose \$32,000 from 2022. Expenditure rose \$2 million. Transfers of \$1,880,000 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 \$2 million. Taxes are levied to meet the capital lease requirements that include operations and maintenance. Property taxes collected increased \$916,000. Expenditure decreased \$45,000 while transfers also decreased \$12,000. 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 and final installment of \$25 million was received in 2022. These funds are restricted as to the use and timing of the use of these funds. Any unused funds will be returned to the federal government. At the end of 2023, the county had spent another \$4.6 million on qualifying expenditures.

The *Debt Service Fund* decreased by nearly \$3 million. Revenues, consisting of investment earnings, rose by \$468,000. Debt service payments are offset by the transfer-in from the Transportation Fund for the Highway Revenue bonds. The payments made on 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.

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 \$6,829,000 compared to income of \$1,202,000 in 2022. Medical insurance premiums charged increased \$982,000. Insurance premiums and claims expenses decreased by \$242,000. Rents and other revenues decreased by \$66,000. Other operating costs for occupancy activities related in large part to improvement projects decreased by more than \$3.2 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 lower than anticipated revenues by \$50 million as a result of reimbursements for capital expenditures being lower than budget. Property taxes were more than budgeted by \$825,000. General licenses, fines and fees and revenues from other agencies were higher by \$2,682,000; State income, personal property replacement, and sales and other taxes were higher than anticipated by \$7.6 million while federal and state revenues were higher by \$154,000.

As in prior years, the most significant variance in the General Fund is in general government expenditures. This difference of \$73.5 million relates predominantly in the Tort (\$2,124,000), and Capital Replacement (\$65 million) activities. General Fund Public Safety activities were also lower by \$4.6 million. 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. General Fund Public Safety activities were budgeted based on 2019 activity expecting expenses to return to pre-pandemic levels.

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 2023 was \$355,560,000, 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	
	2023	2022	2023	2022	2023	2022
Land & improvements	\$20,288	\$20,287	\$42,499	\$42,435	\$62,787	\$62,722
Buildings & support facilities	33,476	34,758	21,900	22,801	55,376	57,559
Construction in progress	1,904	1,297	83,986	49,408	85,890	50,705
Machinery & equipment	8,781	10,321	5,177	5,824	13,958	16,145
Projects in progress	3,824	1,229	203	122	4,027	1,351
Infrastructure-highway	69,467	71,109	-	-	69,467	71,109
Infrastructure-airport	-	-	35,175	39,227	35,175	39,227
Infrastructure in progress	18,245	8,620	-	-	18,245	8,620
Intangible - Goodwill	-	-	1,810	-	1,810	-
Subtotal Capital assets	155,985	147,621	190,750	159,817	346,735	307,438
Leased building & improvements	422	496	-	-	422	496
Leased equipment	3,612	4,033	-	-	3,612	4,033
SBITA development in progress	1,030	-	26	-	1,056	-
SBITA Intangibles	3,735	-	-	-	3,735	-
Subtotal Right-to-use assets	8,799	4,529	-	-	8,825	4,529
Total	\$164,784	\$152,150	\$190,776	\$159,817	\$355,560	\$311,967

Governmental Activities

In 2023, the County continued to upgrade buildings and equipment. Parking and other building improvements additions amounted to \$1.4 million. There was nearly \$5.7 million of improvements still in progress at the end of the year. Equipment placed in service was \$485,000 which included public safety vehicles, highway maintenance equipment, and IT equipment and upgrades. The new GASB 96 required subscription-based IT arrangement (SBITA) reporting includes the identification of right-to-use assets connected with long-term IT subscription arrangements. The County's right-to-use assets included just over \$3.7 million of intangibles, net of amortization, and \$1 million of developments in progress.

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 2023. County owned projects underway at the end of the year were \$18.2 million. Highway infrastructure accounts for more than 56% of the total governmental activity assets.

See independent auditor's report

The County posted \$10.4 million of depreciation/ amortization expense in 2023 for its governmental operations.

Business-type Activities

The Airport continued to make investments in equipment and facilities during 2023. The Airport expended \$16,125,000 on the terminal expansion project and security upgrades as part of the Airport Improvement Project (FAA/state participation). In addition, \$17,798,000 was spent on projects related to a new taxiway and related aerospace development. Other improvements and equipment totaling more than \$231,000 were acquired during the year while the Airport disposed of certain excess equipment. Depreciation expense for 2023 was \$6 million.

The Belle-Clair Fairgrounds Park was purchased in 2023. The total assets are \$2.5 million are included in Business-type Activities.

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 \$5,635,000 from 2022 before adjustment for GASB 96 SBITA liability. At the end of the year, St. Clair County had outstanding long-term debt in the amount of \$109,546,000. Of the total, 56% of the debt was from the Airport activities.

St. Clair County's Long-term Obligations (in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue bonds						
Limited obligation - Highway	\$21,980	\$23,325	\$ -	\$ -	\$ 21,980	\$23,325
Land & buildings	10,765	10,854	7,515	8,455	18,280	19,309
General obligation bonds	-	-	54,230	56,065	54,230	56,065
Capital lease obligations						
Equipment	1,220	1,624	-	-	1,220	1,624
Debt certificates	2,040	2,395	2,065	2,249	4,105	4,644
Lease Liability	3,820	4,301	-	-	3,820	4,301
SBITA Liability	3,433	-	-	-	3,433	-
Notes payable	-	-	40	83	83	83
General obligation contracts	-	-	-	-	-	-
Insurance claims	2,438	1,689	-	-	2,438	1,689
Total	<u>\$45,696</u>	<u>\$44,188</u>	<u>\$63,850</u>	<u>\$66,852</u>	<u>\$109,546</u>	<u>\$111,040</u>

Governmental Activities

Long-term obligations for governmental activities decreased more than \$1.4 million in 2023. The implementation of GASB 96 – new subscription-based IT arrangement (SBITA) reporting requirement - impacted the government activity by \$3.4 million. Highway funds were used to make principal payments of \$1,345,000 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 \$90,000. The reduction in the Emergency Telephone System debt certificates was \$343,000 while there was \$416,000 in equipment lease reductions. The estimated long-term insurance claims increased by \$749,000. Changes are discussed in more detail in the notes to the financial statements.

Business-type Activities

The Airport made principal payments of \$1,835,000 on its general obligation debt. Certain other revenue bonds were reduced by \$940,000. Principal payments of \$185,000 were also made to reduce the debt certificates that were issued in 2013. The Airport made principal payments of \$42,930 on equipment related debt. The net decrease in long-term obligations was \$3,002,000.

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 continue to increase 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, continued in 2023.
- Ongoing IT software and hardware upgrades to meet demands and technology changes.

See independent auditor's report

- Supporting the Scott Air Force Base activities and growth in the surrounding area continues to increase the need for changes in government facilities and infrastructure.
- The County continues to review 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 saw a decline in 2023 passenger activity. The terminal expansion, completed early in 2023, provides additional capacity. Knoxville, TN was named as a new departure from the Airport.
- 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 2024.

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, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
ASSETS					
Current assets					
Cash	\$ 2,081,075	\$ 1,365,290	\$ 3,446,365	\$ 1,927,022	\$ -
Equity in cash and investment pool	250,795,645	15,427	250,811,072	-	26,507,147
Investments	40,162,824	3,900,000	44,062,824	-	-
Funds held in trust	-	100,249	100,249	-	-
Accounts receivable	15,839,915	27,277,670	43,117,585	1,402,099	2,026,406
Taxes receivable (net)	50,099,203	-	50,099,203	-	-
Revolving/forgivable loans receivable	-	-	-	509,708	-
Lease receivable	251,979	611,807	863,786	-	-
Interest receivable	1,078,734	14	1,078,748	-	90,061
Internal balances	16,197,213	(16,197,213)	-	-	-
Notes receivable - current	239,841	(39,841)	200,000	-	-
Inventory	477,116	922,540	1,399,656	-	-
Other assets	-	-	-	92,573	-
Prepaid expenditures	1,335,944	-	1,335,944	-	-
Total current assets	<u>378,559,489</u>	<u>17,955,943</u>	<u>396,515,432</u>	<u>3,931,402</u>	<u>28,623,614</u>
Restricted assets					
Equity in cash and investment pool	-	1,366,649	1,366,649	-	-
Investments	206,741	231,404	438,145	-	-
Accounts receivable	-	2,712	2,712	-	-
Interest receivable	-	4,155	4,155	-	-
Deposits	197,568	434	198,002	-	-
Total restricted assets	<u>404,309</u>	<u>1,605,354</u>	<u>2,009,663</u>	<u>-</u>	<u>-</u>
Noncurrent assets					
Revolving/forgivable loans receivable	-	-	-	1,247,719	-
Lease receivable	2,039,978	7,961,951	10,001,929	-	-
Notes receivable	1,000,000	-	1,000,000	-	-
Net OPEB asset	2,422,829	76,181	2,499,010	118,459	-
Capital assets					
Capital assets, net	155,984,070	190,750,334	346,734,404	102,635	-
Right-to-use asset, net	8,799,543	25,632	8,825,175	188,666	-
Total noncurrent assets	<u>170,246,420</u>	<u>198,814,098</u>	<u>369,060,518</u>	<u>1,657,479</u>	<u>-</u>
Deferred outflows of resources					
Deferred outflows on leases	-	324,055	324,055	-	-
Deferred outflows on refinancing	1,529,766	13,679,539	15,209,305	-	-
Deferred outflows related to OPEB	801,991	7,249	809,240	584	-
Deferred outflows related to pensions	51,048,292	1,078,830	52,127,122	846,910	-
Total deferred outflows of resources	<u>53,380,049</u>	<u>15,089,673</u>	<u>68,469,722</u>	<u>847,494</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 602,590,267</u>	<u>\$ 233,465,068</u>	<u>\$ 836,055,335</u>	<u>\$ 6,436,375</u>	<u>\$ 28,623,614</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
(continued)
December 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
LIABILITIES					
Current liabilities					
Accounts payable	\$ 14,492,600	\$ 4,013,272	\$ 18,505,872	\$ 1,165,875	\$ 2,033,906
Accrued salaries	2,091,839	56,586	2,148,425	100,184	-
Accrued payroll related costs	3,932,413	78,443	4,010,856	206,402	-
Accrued interest	64,103	401,676	465,779	-	-
Funds held in escrow	(2,628)	4,365	1,737	27,052	-
Lease liability	485,867	-	485,867	77,044	-
SBITA liability	541,670	-	541,670	-	-
Insurance claims	2,202,589	-	2,202,589	-	-
Unearned income	42,927,123	161,816	43,088,939	506,903	-
Debt certificates - current	370,000	190,000	560,000	-	-
Revenue bonds - current	90,000	960,000	1,050,000	-	-
Obligations under capital lease-current	419,218	1,870,000	2,289,218	-	-
Revolving/forgivable loans liability	-	-	-	509,708	-
Total current liabilities	67,614,794	7,736,158	75,350,952	2,593,168	2,033,906
Noncurrent liabilities					
Funds held in escrow	-	1,076,481	1,076,481	-	-
Debt certificates	1,670,000	1,874,368	3,544,368	-	-
General obligation bonds payable	-	52,360,000	52,360,000	-	-
Limited obligation revenue bonds	21,980,000	-	21,980,000	-	-
Revenue bonds	10,674,357	6,555,000	17,229,357	-	-
Obligations under capital lease-equipment	800,741	-	800,741	-	-
Revolving/forgivable loans liability	-	-	-	1,247,719	-
Lease liability	3,334,505	-	3,334,505	113,739	-
SBITA liability	2,891,732	-	2,891,732	-	-
Net pension liability	12,812,347	(452,980)	12,359,367	(241,825)	-
Insurance claims	2,437,900	-	2,437,900	-	-
Total noncurrent liabilities	56,601,582	61,412,869	118,014,451	1,119,633	-
Total liabilities	124,216,376	69,149,027	193,365,403	3,712,801	2,033,906
Deferred inflows of resources					
Deferred taxes and related fees	51,938,782	-	51,938,782	-	-
Deferred inflows related leases	2,241,739	8,393,955	10,635,694	-	-
Deferred inflows related to OPEB	1,190,560	19,837	1,210,397	27,512	-
Deferred inflows related to pensions	29,526,357	794,892	30,321,249	48,961	-
Total deferred inflows of resources	84,897,438	9,208,684	94,106,122	76,473	-
Total liabilities and deferred inflows of resources	209,113,814	78,357,711	287,471,525	3,789,274	2,033,906
NET POSITION					
Net investment in capital assets	140,280,985	144,582,836	284,863,821	102,635	-
Restricted	176,676,315	1,605,354	178,281,669	33,795	26,589,708
Unrestricted	76,519,153	8,919,167	85,438,320	2,510,671	-
Total net position	\$ 393,476,453	\$ 155,107,357	\$ 548,583,810	\$ 2,647,101	\$ 26,589,708

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Activities
For the year ended December 31, 2023

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
		Charges for Goods and Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	Grants Department	Flood Prevention
Primary Government									
Governmental activities									
General government	\$ 25,390,148	\$ 11,019,795	\$ 8,906,813	\$ -	\$ (5,463,540)		\$ (5,463,540)		
Public safety	41,156,361	9,755,143	6,354,704	30,000	(25,016,514)		(25,016,514)		
Judicial	11,154,111	10,966,181	2,066,334	-	1,878,404		1,878,404		
Public health	11,053,224	1,088,592	5,869,376	-	(4,095,256)		(4,095,256)		
Transportation	12,995,574	210,643	10,526,946	5,510,215	3,252,230		3,252,230		
Unallocated interest	<u>522,199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(522,199)</u>		<u>(522,199)</u>		
Total governmental activities	102,271,617	33,040,354	33,724,173	5,540,215	(29,966,875)		(29,966,875)		
Business-type activities									
Airport	20,692,463	11,434,538	12,799	35,488,519	-	\$ 26,243,393	26,243,393		
Belle-Clair Fairgrounds Park	<u>589,864</u>	<u>508,227</u>	<u>-</u>	<u>2,505,261</u>	<u>-</u>	<u>2,423,624</u>	<u>2,423,624</u>		
Total business-type activities	<u>\$ 21,282,327</u>	<u>\$ 11,942,765</u>	<u>\$ 12,799</u>	<u>\$ 37,993,780</u>	<u>-</u>	<u>28,667,017</u>	<u>28,667,017</u>		
Total primary government	<u>\$ 123,553,944</u>	<u>\$ 44,983,119</u>	<u>\$ 33,736,972</u>	<u>\$ 43,533,995</u>	<u>(29,966,875)</u>	<u>28,667,017</u>	<u>(1,299,858)</u>		
Component units									
Grants Department	\$ 20,380,931	\$ 366,024	\$ 19,436,985	\$ 153,952			\$ (423,970)		
Flood prevention	<u>2,289,455</u>	<u>-</u>	<u>-</u>	<u>-</u>					<u>\$ (2,289,455)</u>
	<u>\$ 22,670,386</u>	<u>\$ 366,024</u>	<u>\$ 19,436,985</u>	<u>\$ 153,952</u>					
General revenues									
Taxes									
Property taxes					46,713,852	-	46,713,852	-	-
Sales taxes					15,361,400	-	15,361,400	-	5,494,418
Personal property replacement tax					7,245,064	-	7,245,064	-	-
State income tax					8,359,738	-	8,359,738	-	-
Other taxes					477,524	-	477,524	-	-
Unrestricted investment earnings					11,560,567	326,992	11,887,559	47,233	988,698
Miscellaneous					540,423	17,659	558,082	-	-
Gain (loss) on disposal of assets					63,198	(20,078)	43,120	-	-
Other grant contributions					-	273,131	273,131	-	-
Special items					-	(279,227)	(279,227)	-	-
Transfers					<u>(10,852,369)</u>	<u>10,852,369</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers					<u>79,469,397</u>	<u>11,170,846</u>	<u>90,640,243</u>	<u>47,233</u>	<u>6,483,116</u>
Changes in net position					49,502,522	39,837,863	89,340,385	(376,737)	4,193,661
Net position - beginning					<u>343,973,931</u>	<u>115,269,494</u>	<u>459,243,425</u>	<u>3,023,838</u>	<u>22,396,047</u>
Net position - ending					\$ 393,476,453	\$ 155,107,357	\$ 548,583,810	\$ 2,647,101	\$ 26,589,708

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 1,355,840	\$ 500	\$ -	\$ -	\$ -	\$ 144,580	\$ 1,500,920
Equity in cash and investment pool	67,236,048	70,203,459	4,916,528	40,218,039	7,200,076	58,468,789	248,242,939
Accounts receivable	6,121,190	628,316	-	-	-	5,451,147	12,200,653
Taxes receivable	17,913,671	4,593,881	15,904,226	-	-	11,687,425	50,099,203
Lease receivable	240,715	36,623	-	-	-	494,662	772,000
Interest receivable	381,685	246,462	18,773	-	37,928	174,397	859,245
Internal balances	18,298,359	5,654	-	-	-	1,301,989	19,606,002
Advance to other governments	-	1,200,000	-	-	-	-	1,200,000
Inventory	89,024	382,406	-	-	-	5,686	477,116
Prepaid expenditures	1,312,917	197,568	179,264	-	-	27,975	1,717,724
Total assets	<u>\$ 112,949,449</u>	<u>\$ 77,494,869</u>	<u>\$ 21,018,791</u>	<u>\$ 40,218,039</u>	<u>\$ 7,238,004</u>	<u>\$ 77,756,650</u>	<u>\$ 336,675,802</u>
LIABILITIES							
Accounts payable	\$ 2,819,230	\$ 6,506,993	\$ -	\$ 990,101	\$ -	\$ 2,831,609	\$ 13,147,933
Accrued salaries	1,466,006	95,773	-	-	-	449,391	2,011,170
Accrued payroll related costs	-	-	-	-	-	322,526	322,526
Internal balances	193,775	-	-	-	-	3,046,519	3,240,294
Funds held in escrow	(38,889)	-	-	-	-	-	(38,889)
Other liabilities	1,042,963	-	-	-	-	-	1,042,963
Unearned income	628,193	-	-	39,556,473	-	2,483,532	42,668,198
Total liabilities	<u>6,111,278</u>	<u>6,602,766</u>	<u>-</u>	<u>40,546,574</u>	<u>-</u>	<u>9,133,577</u>	<u>62,394,195</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred taxes and related fees	18,832,572	4,593,881	15,904,226	-	-	12,608,103	51,938,782
Deferred inflows related to leases	233,373	35,558	-	-	-	481,598	750,529
Total deferred inflows of resources	<u>19,065,945</u>	<u>4,629,439</u>	<u>15,904,226</u>	<u>-</u>	<u>-</u>	<u>13,089,701</u>	<u>52,689,311</u>
Total liabilities and deferred inflows of resources	<u>25,177,223</u>	<u>11,232,205</u>	<u>15,904,226</u>	<u>40,546,574</u>	<u>-</u>	<u>22,223,278</u>	<u>115,083,506</u>
FUND BALANCES							
Nonspendable	1,401,941	579,974	179,264	-	-	33,661	2,194,840
Restricted	4,770,614	65,682,690	4,935,301	-	3,121,873	56,054,184	134,564,662
Committed	10,234,746	-	-	-	3,414,005	-	13,648,751
Assigned	1,714,135	-	-	-	702,126	-	2,416,261
Unassigned	69,650,790	-	-	(328,535)	-	(554,473)	68,767,782
Total fund balances	<u>87,772,226</u>	<u>66,262,664</u>	<u>5,114,565</u>	<u>(328,535)</u>	<u>7,238,004</u>	<u>55,533,372</u>	<u>221,592,296</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 112,949,449</u>	<u>\$ 77,494,869</u>	<u>\$ 21,018,791</u>	<u>\$ 40,218,039</u>	<u>\$ 7,238,004</u>	<u>\$ 77,756,650</u>	<u>\$ 336,675,802</u>

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Reconciliation of Balance Sheet of Governmental Funds to
the Statement of Net Position
December 31, 2023

Total fund balances for governmental funds	\$ 221,592,296
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Total net position reported for governmental activities in the statement of net position is different because:

Receivables and funds held in trust applicable to the County's governmental activities that do not provide current financial resources are not reported as receivables in the funds.	2,676,449
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, excluding internal service capital assets	162,210,825
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Internal service funds are used by the County to account for the financing and maintenance of facilities, employee medical benefits and unemployment benefits provided to the other County departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds that are included in governmental activities in the statement of net position is:	45,284,546
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Long-term liabilities, net of deferred outflows, applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position.	(47,837,264)
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Pension and OPEB obligations, net of deferred outflows and inflows of resources related to pensions and OPEB, that are not due and payable in the current period and, therefore, are not reported in the governmental funds - excluding internal service pension and OPEB obligations.	9,549,601
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Total net position of governmental activities	\$ 393,476,453
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ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended December 31, 2023

	General Fund	Transportation Fund	Lease Payable Fund	American Rescue Plan Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes	\$ 16,228,593	\$ 4,347,124	\$ 14,818,455	\$ -	\$ -	\$ 11,319,681	\$ 46,713,853
State income tax	8,359,738	-	-	-	-	-	8,359,738
Personal property replacement tax	7,245,064	-	-	-	-	-	7,245,064
Sales tax	15,417,311	-	-	-	-	-	15,417,311
Motor fuel tax	-	7,844,668	-	-	-	-	7,844,668
Other taxes	477,524	-	-	-	-	-	477,524
Revenue from federal/state agencies	832,844	15,060	-	6,937,769	-	13,906,345	21,692,018
Revenue from local agencies	104,539	1,120,765	5,000	-	-	3,702,376	4,932,680
Licenses, permits, fines, fees and services	18,492,038	211,506	-	-	-	11,216,664	29,920,208
Earnings on investments	4,223,192	2,812,930	239,658	507,487	459,978	2,047,801	10,291,046
Earnings on investments - lease	1,175	1,384	-	-	-	8,669	11,228
Miscellaneous revenues	245,177	55,850	-	-	-	419,729	720,756
	<u>71,627,195</u>	<u>16,409,287</u>	<u>15,063,113</u>	<u>7,445,256</u>	<u>459,978</u>	<u>42,621,265</u>	<u>153,626,094</u>
EXPENDITURES							
Current							
General government	22,429,680	-	9,462,442	2,579,397	-	7,571,965	42,043,484
Public safety	19,607,002	-	-	61,183	-	12,729,893	32,398,078
Judicial	5,136,463	-	-	129,108	-	4,990,338	10,255,909
Public health	33,000	-	-	513,577	-	10,521,417	11,067,994
Transportation	-	2,445,826	-	624,609	-	-	3,070,435
Capital outlay							
General government	2,429,827	-	1,520,298	-	-	-	3,950,125
Public safety	-	-	468,615	2,148,317	-	768,671	3,385,603
Judicial	-	-	-	881,579	-	-	881,579
Public health	-	-	-	-	-	-	-
Transportation	-	9,966,544	-	-	-	-	9,966,544
Debt service							
General government	-	-	439,654	-	-	-	439,654
Public safety	-	-	-	-	-	882,446	882,446
Transportation	-	-	-	-	1,898,572	-	1,898,572
	<u>49,635,972</u>	<u>12,412,370</u>	<u>11,891,009</u>	<u>6,937,770</u>	<u>1,898,572</u>	<u>37,464,730</u>	<u>120,240,423</u>
Excess (deficiency) of revenues over (under)expenditures	<u>21,991,223</u>	<u>3,996,917</u>	<u>3,172,104</u>	<u>507,486</u>	<u>(1,438,594)</u>	<u>5,156,535</u>	<u>33,385,671</u>
Other financing sources (uses):							
Lease and other financing proceeds	2,202,999	40,933	-	-	-	285,681	2,529,613
Operating transfers-in	571,468	-	-	11,328	1,880,000	1,454,835	3,917,631
Operating transfers-out	(7,578,548)	(1,880,000)	(1,139,885)	-	(3,413,846)	(717,118)	(14,729,397)
Total other financing sources (uses)	<u>(4,804,081)</u>	<u>(1,839,067)</u>	<u>(1,139,885)</u>	<u>11,328</u>	<u>(1,533,846)</u>	<u>1,023,398</u>	<u>(8,282,153)</u>
Net changes in fund balances	17,187,142	2,157,850	2,032,219	518,814	(2,972,440)	6,179,933	25,103,518
Beginning 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>
Ending fund balances	<u>\$ 87,772,226</u>	<u>\$ 66,262,664</u>	<u>\$ 5,114,565</u>	<u>\$ (328,535)</u>	<u>\$ 7,238,004</u>	<u>\$ 55,533,372</u>	<u>\$ 221,592,296</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, 2023

Net change in fund balances - total governmental funds	\$ 25,103,518
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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.	11,608,182
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,023,745)
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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.	(947,463)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(1,505,496)
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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):	6,532,189
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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.	9,735,337
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Changes in net position of governmental activities	\$ 49,502,522
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ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
December 31, 2023

	Enterprise Funds			Internal
	Mid-America Airport Fund	Belle-Clair Fairgrounds Park Fund	Total	Service Funds
ASSETS				
Current assets				
Cash	\$ 1,365,290	\$ -	\$ 1,365,290	\$ 580,156
Equity in cash and investment pool	-	15,427	15,427	2,552,707
Investments	3,900,000	-	3,900,000	40,162,824
Funds held in trust	99,959	290	100,249	-
Accounts receivable	27,277,170	500	27,277,670	1,014,155
Lease receivable	604,913	6,894	611,807	155,564
Interest receivable	-	14	14	219,489
Due from other funds	-	-	-	24
Inventory	922,540	-	922,540	-
Note receivable (payable) - current	(39,841)	-	(39,841)	39,840
Net investment in direct financing leases	-	-	-	1,049,621
Prepaid expenses	-	-	-	1,119
Total current assets	34,130,031	23,125	34,153,156	45,775,499
Restricted assets				
Equity in investment pool	1,366,649	-	1,366,649	-
Investments	-	-	-	401,904
Accounts receivable	2,712	-	2,712	-
Interest receivable	4,155	-	4,155	-
Deposits	434	-	434	36,242
Total restricted assets	1,373,950	-	1,373,950	438,146
Noncurrent assets				
Lease receivable (payable)	7,952,022	9,929	7,961,951	1,364,393
Net investment in direct financing leases	-	-	-	17,106,394
Net OPEB asset	75,065	1,116	76,181	154,180
Net pension asset	443,540	9,440	452,980	437,044
Capital assets:				
Capital assets, net	188,286,020	2,464,314	190,750,334	2,572,789
Right-to-use asset, net	25,632	-	25,632	-
Total noncurrent assets	196,782,279	2,484,799	199,267,078	21,634,800
Deferred outflows of resources				
Deferred outflows related to pension	1,086,487	(7,657)	1,078,830	1,808,900
Deferred outflows related to OPEB	7,577	(328)	7,249	31,279
Deferred outflows related to leases	295,804	-	295,804	-
Deferred charges on refinancing	13,679,539	-	13,679,539	596,886
Total deferred outflows of resources	15,069,407	(7,985)	15,061,422	2,437,065
Total assets and deferred outflows of resources	\$ 247,355,667	\$ 2,499,939	\$ 249,855,606	\$ 70,285,510

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Proprietary Funds
(continued)
December 31, 2023

	Enterprise Funds			Internal
	Mid-America Airport Fund	Belle-Clair Fairgrounds Park Fund	Total	Service Funds
LIABILITIES				
Current liabilities				
Accounts payable	\$ 3,991,177	\$ 22,096	\$ 4,013,273	\$ 801,657
Accrued salaries	50,806	5,780	56,586	80,669
Accrued payroll related costs	75,780	2,663	78,443	218,571
Accrued interest	385,807	-	385,807	44,285
Due to other funds	16,362,402	-	16,362,402	3,330
Other liabilities	-	-	-	1,159,626
Unearned income	161,816	-	161,816	444,256
Funds held in escrow	4,365	-	4,365	-
Debt certificates - current	190,000	-	190,000	-
Revenue bonds - current	-	-	-	1,050,000
General obligation bonds - current	1,870,000	-	1,870,000	-
Obligations under capital lease - current	945,375	-	945,375	-
Total current liabilities	24,037,528	30,539	24,068,067	3,802,394
Noncurrent liabilities				
Internal balances	16,374,426	-	16,374,426	(16,374,426)
Funds held in escrow	1,076,481	-	1,076,481	36,242
Debt certificates	1,874,369	-	1,874,369	-
Revenue bonds	-	-	-	17,229,357
General obligation bonds	52,360,000	-	52,360,000	-
Obligations under capital lease	6,485,146	-	6,485,146	-
Total noncurrent liabilities	78,170,422	-	78,170,422	891,173
Total liabilities	102,207,950	30,539	102,238,489	4,693,567
Deferred inflows of resources				
Unamortized gain on refinancing	-	-	-	880,063
Deferred inflows related to leases	8,377,477	16,478	8,393,955	1,490,985
Deferred inflows related to pension	800,186	(5,294)	794,892	58,343
Deferred inflows related to OPEB	19,893	(56)	19,837	1,178,814
Total deferred inflows of resources	9,197,556	11,128	9,208,684	3,608,205
Total liabilities and deferred inflows of resources	111,405,506	41,667	111,447,173	8,301,772
NET POSITION				
Net investment in capital assets	142,088,215	2,464,314	144,552,529	2,572,789
Restricted	1,605,354	-	1,605,354	732,969
Unrestricted	(7,743,408)	(6,042)	(7,749,450)	58,677,980
Total net position	\$ 135,950,161	\$ 2,458,272	138,408,433	\$ 61,983,738
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			16,698,924	
Net position - business-type activities			\$ 155,107,357	

ST. CLAIR COUNTY, ILLINOIS
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Funds
For the year ended December 31, 2023

	Enterprise Funds			Internal
	Mid-America Airport Fund	Belle-Clair Fairgrounds Park Fund	Total	Service Funds
CHARGES FOR GOODS AND SERVICES				
Landing fees and terminal area use charges	\$ 615,981	\$ -	\$ 615,981	\$ -
Rents, concessions and other services	3,309,740	508,227	3,817,967	13,067,232
Other	17,032	17,656	34,688	136,706
Fuel sales (less costs of \$5,342,623)	653,630	-	653,630	-
Insurance premiums	-	-	-	15,153,578
Total operating revenues	<u>4,596,383</u>	<u>525,883</u>	<u>5,122,266</u>	<u>28,357,516</u>
OPERATING EXPENSES				
Operating expenses	5,895,124	570,847	6,465,971	9,352,428
Insurance claims and premiums	-	-	-	12,708,747
Post-employment benefit contribution	-	-	-	190,256
Interest expense	-	-	-	523,906
Depreciation and amortization	6,234,358	19,893	6,254,251	30,808
Total operating expenses	<u>12,129,482</u>	<u>590,740</u>	<u>12,720,222</u>	<u>22,806,145</u>
Operating income (loss)	<u>(7,533,099)</u>	<u>(64,857)</u>	<u>(7,597,956)</u>	<u>5,551,371</u>
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	326,551	433	326,984	1,277,663
Interest expense	(3,067,054)	-	(3,067,054)	-
Passenger facility charges	483,409	-	483,409	-
Gain on disposal of assets	(20,078)	-	(20,078)	-
Operating grants	12,799	-	12,799	-
Real estate leases (net of expenses)	813,079	-	813,079	-
Total nonoperating expenses	<u>(1,451,294)</u>	<u>433</u>	<u>(1,450,861)</u>	<u>1,277,663</u>
Net income (loss)	<u>(8,984,393)</u>	<u>(64,424)</u>	<u>(9,048,817)</u>	<u>6,829,034</u>
Transfers-in	10,794,331	17,435	10,811,766	-
Other grant contributions	273,131	-	273,131	-
Special items	(279,227)	-	(279,227)	-
Capital contributions	<u>35,488,500</u>	<u>2,505,261</u>	<u>37,993,761</u>	<u>-</u>
Change in net assets	<u>37,292,342</u>	<u>2,458,272</u>	<u>39,750,614</u>	<u>6,829,034</u>
Net position - beginning of year	<u>98,657,819</u>	<u>-</u>	<u>98,657,819</u>	<u>55,154,704</u>
Net position - end of year	<u>\$ 135,950,161</u>	<u>\$ 2,458,272</u>	<u>138,408,433</u>	<u>\$ 61,983,738</u>
Adjustment to reflect the consolidation of internal service func activities related to the enterprise fund			<u>16,698,924</u>	
Net position - business-type activities			<u>\$ 155,107,357</u>	

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2023

	Enterprise Funds			Internal
	Mid-America Airport Fund	Belle-Claire Fairgrounds Park Fund	Total	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments from customers and tenants	\$ 10,216,232	\$ 525,038	\$ 10,741,270	\$ 2,662,381
Operating grants received	2,122	-	2,122	-
Payments from interfund services provided	-	-	-	26,564,874
Payments to vendors	(9,824,624)	(497,591)	(10,322,215)	(19,767,020)
Payments to employees	(1,292,221)	(51,793)	(1,344,014)	(2,064,252)
Net cash provided (used) by operating activities	(898,491)	(24,346)	(922,837)	7,395,983
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Interest paid	-	-	-	(552,341)
Principal payments on bonds	-	-	-	(1,030,000)
Principal on note receipts	-	-	-	42,930
Payments on behalf of business-type activities	1,910,000	18,590	1,928,590	(40,597)
Reimbursements on project advances	(104,227)	-	(104,227)	-
Net cash provided (used) by non-capital financing activities	1,805,773	18,590	1,824,363	(1,580,008)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on debt	(227,931)	-	(227,931)	-
Interest paid	(102,542)	-	(102,542)	-
Concessionaire facility charges	58,609	-	58,609	-
Capital grant contributions	2,554,012	2,505,261	5,059,273	-
Capital expenditures	(4,850,498)	(2,484,207)	(7,334,705)	(1,055,756)
Net cash provided (used) by capital and related financing activities	(2,568,350)	21,054	(2,547,296)	(1,055,756)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment interest	284,971	419	285,390	1,062,003
Redemption of investments	-	-	-	(8,135,540)
Non-aeronautical real estate revenues	913,693	-	913,693	-
Net cash provided (used) by investing activities	1,198,664	419	1,199,083	(7,073,537)
Net increase (decrease) in cash and cash equivalents	(462,404)	15,717	(446,687)	(2,313,318)
Cash and cash equivalents - beginning of year	5,727,694	-	5,727,694	29,590,402
Cash and cash equivalents - end of year	\$ 5,265,290	\$ 15,717	\$ 5,281,007	\$ 27,277,084
Cash and cash equivalents				
Cash	\$ 1,365,290	\$ 15,427	\$ 1,380,717	\$ 580,155
Cash equivalents included in investments	-	-	-	2,552,707
Investments	3,900,000	-	3,900,000	23,742,318
Restricted investments	-	290	290	401,904
	\$ 5,265,290	\$ 15,717	\$ 5,281,007	\$ 27,277,084

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Cash Flows
Proprietary Funds
(continued)
For the year ended December 31, 2023

	Enterprise Funds			Internal
	Mid-America Airport Fund	Belle-Clair Fairgrounds Park Fund	Total	Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (7,533,129)	\$ (64,857)	\$ (7,597,986)	\$ 5,551,371
Adjustments to reconcile				
Depreciation and amortization	6,234,358	19,893	6,254,251	30,808
Operating costs paid by capital contributions	934,083	-	934,083	-
Operating costs paid by operating grants	12,799	-	12,799	-
Concessionaire facility charges restricted	(38,944)	-	(38,944)	-
Interest expense related to direct financing leases	-	-	-	523,906
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	202,084	(500)	201,584	134,451
Decrease (increase) in lease receivable	369,380	(16,823)	352,557	(63,253)
Decrease (increase) in inventory	(22,534)	-	(22,534)	-
Decrease (increase) in deposits	1,498	-	1,498	-
Decrease (increase) in net investment in direct financing lease	-	-	-	1,024,083
Decrease (increase) in net investment in prepaid expenses	-	-	-	120
Decrease (increase) in due from other funds	(59,095)	(1,155)	(60,250)	260
Decrease (increase) in deferred outflows of resources	325,929	7,985	333,914	496,993
Increase (decrease) in accounts payable	(298,059)	22,096	(275,963)	513,879
Increase (decrease) in accrued wages and related costs	(14,555)	8,443	(6,112)	25,575
Increase (decrease) in due to other funds	-	-	-	3,069
Increase (decrease) in other liabilities	-	-	-	70,481
Increase (decrease) in unearned income	101,666	-	101,666	20,332
Increase (decrease) in net OPEB liability	(391,222)	(9,440)	(400,662)	(41,088)
Increase (decrease) in net pension liability	(29,282)	(1,116)	(30,398)	(606,948)
Increase (decrease) in deferred inflows of resources	(693,468)	11,128	(682,340)	(288,056)
Net cash provided (used) by operating activities	\$ (898,491)	\$ (24,346)	\$ (922,837)	\$ 7,395,983
SCHEDULE OF NON-CASH FINANCING AND INVESTING ACTIVITIES				
Interest accreted on bonds and leases (net of amortization)	\$ 18,099	\$ -	\$ 18,099	\$ -
Restricted Passenger and Concessionaire facility charges	532,077	-	532,077	-
Payments made by St Clair County				
Capital projects	34,608,785	-	34,608,785	-
Capital grant reimbursements paid directly to St Clair County	31,057,932	-	31,057,932	-
Capital contributions payments made by St Clair County				
Capital assets	3,396,546	-	3,396,546	-
Capital lease principal and interest	1,139,885	-	1,139,885	-
Bond principal and interest	3,413,845	-	3,413,845	-
Payments made by the Public Building Commission				
Capital assets	-	-	-	-
Increase (decrease) in market value of investments	4,623	(125)	4,498	15,346

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Statement of Net Position
Fiduciary Funds
December 31, 2023

	Custodial Funds	Post- Employment Health Insurance Trust
ASSETS		
Cash	\$ 6,674,745	\$ -
Equity in cash and investment pool	327,134	1,021
Investments	625,955	6,168,527
Interest receivable	<u>739</u>	<u>21,168</u>
Total assets	<u>7,628,573</u>	<u>6,190,716</u>
LIABILITIES		
Accounts payable	74,774	-
Due to other governments	129,156	-
Funds held in escrow	<u>230,809</u>	<u>-</u>
Total liabilities	<u>434,739</u>	<u>-</u>
NET POSITION		
Restricted for Individuals, organizations, and other governments	<u>\$ 7,193,834</u>	<u>\$ 6,190,716</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, 2023

	Custodial Funds	Post- Employment Health Insurance Trust
ADDITIONS		
Contributions		
Employer	\$ -	\$ 190,256
Total contributions	-	190,256
Investment income		
Interest, dividends and other investment earnings	2,002,930	211,510
Net appreciation (depreciation) in fair value of assets	-	565,986
Total investment earnings	2,002,930	777,496
Less investment expense	-	34,356
Net investment earnings	2,002,930	743,140
Revenues		
Property taxes	431,717,967	-
Collection costs/ penalties	14,253,141	-
Deposits from inmates	1,477,036	-
Unclaimed property receipts	21,492	-
Overpayments	476,144	-
Fines and fees	14,057,565	-
Bond proceeds	1,869,960	-
Court ordered payments	94,615	-
Total revenue	463,967,920	-
Total additions	465,970,850	933,396
DEDUCTIONS		
Benefits	-	-
Program supplies and expenses	1,236,281	-
Refunds	2,383,222	-
Court ordered payments	25,271	-
Distributions to governments	464,295,945	-
Total deductions	467,940,719	-
Change in net position	(1,969,869)	933,396
Net position - restricted, beginning of the year	9,163,703	5,257,320
Net position - restricted, end of the year	\$ 7,193,834	\$ 6,190,716

See notes to the financial statements.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements
December 31, 2023

1. Summary of significant accounting policies

Reporting Entity

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

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

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

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

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

Government-wide and fund financial statements

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

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

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

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

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

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

Governmental Funds

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

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

Debt Service Fund accounts for the accumulation of resources that are restricted, committed or assigned to the payment of 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 and Belle-clair Fairgrounds Park. 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)

Belle-clair Fairgrounds Park fund (as described above)

Measurement focus, basis of accounting, and financial statement presentation

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

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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.

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 2022 property taxes were payable on July 1, 2023 and September 1, 2023 and recognized as revenue in 2023.

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, \$10,000 for intangibles 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
Intangible assets	10 years
Equipment	5-20 years
Office equipment	3-10 years

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has 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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

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

Bond issuance costs

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

Compensated absences

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

Pensions

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

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 right-to-use 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.

Right-to-use 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.

Subscription-based IT arrangements (SBITA)

In 2023, GASB Statement No. 96 - Subscription-based IT arrangements (SBITA) was adopted and implemented. This statement increases the usefulness of government financial statements by requiring recognition of certain subscription-based IT arrangements as intangible right-to-use assets and liabilities for SBITA that previously were classified as operating expenses and recognizes them as outflows of resources based on the payment provisions of the contracts. The implementation date was set for statements after June 15, 2022. This statement had a material effect on the financial statements of St. Clair County, see Note 7.

Right-to-use intangible SBITA 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.

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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

	Government- wide	Fiduciary Funds	Total
Cash	\$ 3,446,365	\$ 6,674,745	\$ 10,121,110
Investments	44,500,969	6,794,482	51,295,451
Pooled cash and investments	252,177,721	328,155	252,505,876
	<u>\$ 300,125,055</u>	<u>\$ 13,797,382</u>	<u>\$ 313,922,437</u>

Of the total cash and investments, cash deposits are \$28,754,196; investments account for \$285,057,968, including \$10,379 purchased interest, 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	\$ 24,420,434	0 - 6 months
Certificates of deposit - non-negotiable	10,045,461	7 - 12 months
Certificates of deposit - non-negotiable	2,200,000	1 - 3 years
CDARS	9,059,343	0 - 6 months
CDARS	659,033	7 - 12 months
Insured Cash Sweep (ICS)	19,572,703	current
Money markets	29,712,500	current
Investments held by brokers/dealers:		
Certificates of deposit -- negotiable	3,729,155	0 - 6 months
Certificates of deposit -- negotiable	468,291	7 - 12 months
Certificates of deposit -- negotiable	13,515,072	1 - 3 years
Certificates of deposit -- negotiable	7,956,494	3 - 5 years
Money Market-government funds	4,815,573	current
Corporate Bonds	3,004,504	0 - 6 months
Corporate Bonds	1,625,542	7 - 12 months
Corporate Bonds	6,906,523	1 - 3 years
Municipal Bonds	54,995	0 - 6 months
Municipal Bonds	361,146	7 - 12 months
Municipal Bonds	2,228,568	1 - 3 years
Municipal Bonds	4,690,129	3 + years
US Treasury Notes	5,368,373	0 - 6 months
US Treasury Notes	2,096,169	7 - 12 months
US Treasury Notes	603,472	1 - 3 years
US Treasury Notes	968,968	3 + years
US Obligations	19,254,717	7 - 12 months
US Obligations	26,333,290	1 - 3 years
US Obligations	6,976,738	3 + years
Investments in Illinois Funds Investment Pool	98,759,076	current
	<u>305,386,269</u>	
Component Unit-Flood Prevention District	26,507,147	
Primary Government	<u>\$ 278,879,122</u>	
Restricted investments - OPEB		
Investments held by brokers/dealers:		
U.S. Treasury money market	\$ 632,816	current
Corporate Notes	99,161	current
Corporate Notes	147,158	7 - 12 months
Corporate Notes	342,709	1 - 3 years
Corporate Notes	1,619,212	3+ years
Mutual funds-international	769,549	current
Equity securities	1,718,302	current
Mutual funds	839,620	current
	<u>\$ 6,168,527</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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 of short term investments and no more than 3 years from the date of purchase for all other corporate obligations 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: \$19,467,448 in Bank of Belleville, \$41,480,191 in Busey Bank, \$20,923,532 in Charles Schwab, \$16,714,297 in First National Bank of Waterloo, \$64,666,883 in RBC, and \$20,253,153 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, 2023, \$10,800,259 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	\$ 6,484,157
Service and fee revenues	3,589,706
Other	1,174,123
Grant and intergovernmental revenues	4,578,490
Related parties	13,439
	<u>\$ 15,839,915</u>
Business-type Activities	
Trade	\$ 416,948
Grant and intergovernmental revenues	26,580,664
Other	282,770
	<u>\$ 27,280,382</u>

The Airport uses the direct write-off method for uncollectible amounts. During 2023, there were no write-offs.

Property taxes are collected one year in arrears. Although levied in 2023, property taxes will be collected in mid-2024. 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 2023 property taxes receivable are as follows:

Current and delinquent taxes	\$ 50,282,023
Less allowance for uncollectible amounts	(182,820)
Total net taxes receivables	50,099,203
Current and delinquent fees	1,839,579
Total net taxes and fees receivables deferred	<u>\$ 51,938,782</u>

Transportation funds were advanced to another local government for the benefit of a road improvement project in 2020. The outstanding balance of the note receivable at December 31, 2023 is scheduled for collection as follows:

Year	Receivable
2024	\$ 200,000
2025	200,000
2026	200,000
2027	200,000
2028	200,000
2029-2030	200,000
Total repayment	<u>\$ 1,200,000</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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
2024	\$ 39,841
Total repayment	<u>\$ 39,841</u>

4. Capital assets

Capital asset activity for 2023 was as follows:

Governmental Activities

	January 1, 2023	Additions	Deletions	December 31, 2023
Right-to-Use Assets not being amortized:				
Intangibles, SBITA development in progress	\$ -	\$ 1,029,621	\$ -	\$ 1,029,621
	-	1,029,621	-	1,029,621
Right-to-Use Assets being amortized:				
Leased buildings and improvements	\$ 569,491	-	-	\$ 569,490
Leased equipment	4,208,263	-	-	4,208,263
Intangibles, SBITA	-	4,208,079	-	4,208,079
Total Right-to-Use assets	4,777,754	4,208,079	-	8,985,832
Less accumulated amortization for:				
Leased buildings and improvements	73,461	73,460	-	146,921
Leased equipment	175,344	420,826	-	596,170
Intangibles, SBITA	-	472,819	-	472,819
	248,805	967,105	-	1,215,910
Government Activities Right-to-Use assets, net	<u>\$ 4,528,949</u>	<u>\$ 4,270,595</u>	<u>\$ -</u>	<u>\$ 8,799,543</u>
Assets not being depreciated:				
Land	\$ 11,879,109	-	-	\$ 11,879,109
Construction in progress	1,296,875	1,782,678	1,175,356	1,904,197
Projects in progress	1,228,926	2,742,741	148,042	3,823,625
Infrastructure				
Construction in progress	8,620,361	12,329,834	2,705,119	18,245,076
Land	8,408,338	-	-	8,408,338
	31,433,609	16,855,253	4,028,517	44,260,345
Assets being depreciated:				
Buildings and improvements	96,853,022	1,352,218	-	98,205,240
Equipment, furniture, and vehicles	46,332,399	933,811	448,706	46,817,504
Infrastructure-roads and bridges	145,832,435	2,705,119	-	148,537,554
	289,017,856	4,991,148	448,706	293,560,298
Total capital assets	320,451,465	21,846,401	4,477,223	337,820,643
Less accumulated depreciation for:				
Buildings and improvements	62,095,395	2,634,344	-	64,729,739
Equipment, furniture, and vehicles	36,011,249	2,453,331	427,950	38,036,630
Infrastructure-roads and bridges	74,723,287	4,346,917	-	79,070,204
	172,829,931	9,434,592	427,950	181,836,573
Government Activities capital assets, net	<u>\$ 147,621,534</u>	<u>\$ 12,411,809</u>	<u>\$ 4,049,273</u>	<u>\$ 155,984,070</u>

Right-to-Use amortization of \$967,105 has been charged to governmental activities during the period as follows:

General government	\$ 358,156
Public safety	602,757
Public health	2,592
Transportation	3,600
	<u>\$ 967,105</u>

Depreciation of \$9,434,592 have been charged to governmental activities during the period as follows:

General government	\$ 1,535,870
Public safety	2,030,887
Judicial	234,369
Public health	914,022
Transportation	4,719,444
	<u>\$ 9,434,592</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Business-type Activities

	January 1, 2023	Additions	Deletions	December 31, 2023
Right-to-use assets not being amortized:				
Intangibles, SBITA development in progress	\$ -	\$ 25,632	\$ -	\$ 25,632
Assets not being depreciated:				
Land	\$ 42,435,045	\$ 63,714	\$ -	\$ 42,498,759
Construction in progress	49,529,728	34,795,523	135,964	84,189,287
Intangible assets				
Intangibles, Goodwill	-	1,809,700	-	1,809,700
Assets being depreciated:				
Airfields	92,201,152	135,964	-	92,337,116
Land improvements	763,266	-	-	763,266
Ramps and aprons	20,866,812	-	11,929	20,854,883
Passenger terminal	19,108,405	-	-	19,108,405
Cargo terminal	9,697,411	-	-	9,697,411
Tenant facilities	11,340,065	-	-	11,340,065
Utilities	10,100,852	-	-	10,100,852
Roads and parking	10,282,687	-	-	10,282,687
Support facilities	5,717,873	419,793	-	6,137,666
Equipment, furniture, and vehicles	18,665,399	118,755	534,354	18,249,800
	<u>198,743,922</u>	<u>674,512</u>	<u>546,283</u>	<u>198,872,151</u>
Total capital assets	290,708,695	37,369,081	682,247	327,369,897
Less accumulated depreciation	130,891,515	6,254,252	526,204	136,619,563
Business-type Activities capital assets, net	<u>\$ 159,817,180</u>	<u>\$ 31,114,829</u>	<u>\$ 156,043</u>	<u>\$ 190,750,334</u>

Depreciation charged to operations was \$6,254,252 for 2023.

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, 2023 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Non-major governmental funds	\$ 1,935,957
General Fund	MidAmerica St Louis Airport	16,362,402
Transportation Fund	General Fund	4,068
Transportation Fund	Non-major governmental funds	1,586
Non-major governmental funds	Non-major governmental funds	1,108,960
Non-major governmental funds	Internal Service funds	3,330
Non-major governmental funds	General Fund	189,699
		<u>19,606,002</u>
Internal Service funds	General Fund	8
Internal Service funds	Non-major governmental funds	16
		<u>\$ 19,606,026</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 2023 for certain projects at the Airport in the amount of \$40,596. 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	\$ 64,833,805
Public Building Commission	MidAmerica St Louis Airport	\$ 16,374,426

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	\$ -	\$ 6,098,715
General Fund	American Rescue Plan	11,328	-
General Fund	Non-major governmental funds	1,451,069	-
Transportation Funds	Debt Service Fund	1,880,000	-
Lease Payable Fund	MidAmerica St Louis Airport	-	1,139,885
General Fund	Belle-clair Fairgrounds Park	-	17,435
Debt Service Fund	MidAmerica St Louis Airport	-	3,413,846
Non-major governmental funds	General Fund	571,468	-
Non-major governmental funds	Non-major governmental funds	3,766	-
Non-major governmental funds	MidAmerica St Louis Airport	-	141,885
		<u>\$ 3,917,631</u>	<u>\$ 10,811,766</u>

In the governmental funds financial statements, total transfers-out exceeded transfers-in by \$10,811,766 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. 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 2023, the county paid principal on the lease and reduced the lease liability by \$60,706, recorded interest expense of \$16,967 and recorded amortization expense of \$73,461 charged to Public Safety. Future minimum lease payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
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	88,441	3,992	92,433
2029-2030	69,003	1,197	70,200
	<u>\$ 452,600</u>	<u>\$ 49,080</u>	<u>\$ 501,680</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 2023, the county paid principal on the lease and reduced the lease liability by \$420,200, recorded interest expense of \$159 and recorded amortization expense of \$420,826 charged to Public Safety. Future minimum lease payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 420,216	\$ 141	\$ 420,357
2025	420,237	123	420,360
2026	420,255	104	420,359
2027	421,376	86	421,462
2028	421,394	68	421,462
2029-2031	1,264,294	92	1,264,386
	<u>\$ 3,367,772</u>	<u>\$ 614</u>	<u>\$ 3,368,386</u>

Lease Recievable - Lessor arrangements

Government Activities

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, 2023, the County recognized the following related to its lessor agreements:

Lease revenue	\$ 229,165
Interest income related to leases	42,440

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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, 2023 was \$78,292. The lease receivable was reduced by \$68,239 with interest income recorded of \$10,053 at December 31, 2023. The future principal and interest payment requirements related to this lease receivable are as follows:

Year	Principal	Interest	Total
2024	\$ 69,690	\$ 8,674	\$ 78,364
2025	71,105	7,259	78,364
2026	53,753	6,072	59,825
2027	51,783	5,158	56,941
2028	28,669	4,508	33,177
2029-2033	156,435	15,157	171,592
2034-2037	99,851	2,528	102,379
	<u>\$ 531,286</u>	<u>\$ 49,356</u>	<u>\$ 580,642</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 5 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, 2023 was \$186,213. The lease receivable was reduced by \$155,564 and interest income of \$30,649 recorded. The future principal and interest payment requirements related to this lease receivable are as follows:

Year	Principal	Interest	Total
2024	\$ 171,024	\$ 34,680	\$ 205,704
2025	175,566	31,042	206,608
2026	180,230	27,293	207,523
2027	165,452	23,506	188,958
2028	145,025	20,007	165,032
2029-2033	486,359	52,717	539,076
2034-2038	196,300	10,518	206,818
	<u>\$ 1,519,956</u>	<u>\$ 199,763</u>	<u>\$ 1,719,719</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, 2023 was \$16,400. The lease receivable was reduced by \$11,022 with interest income recorded of \$5,378. The future principal and interest payment requirements related to this lease receivable are as follows:

Year	Principal	Interest	Total
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	12,290	4,110	16,400
2029-2033	45,012	16,973	61,985
2034-2038	35,238	13,062	48,300
2039-2043	46,541	8,646	55,187
2044-2048	52,298	3,253	55,551
2049	2,767	10	2,777
	<u>\$ 240,715</u>	<u>\$ 65,085</u>	<u>\$ 305,800</u>

Business-type activities

The Belle-Clair Fairgrounds Park leases certain office space to third parties. Payments are fixed monthly payments. The BCF Park has categorized the leases as follows:

The County leases certain assets to third parties. The assets leased include buildings. Payments are generally fixed monthly. Discounts rates used to compute present value of lease revenue based on annual consumer price index per the contract. During the year ended December 31, 2023, the BC Fairgrounds Park recognized the following related to its lessor agreements:

Lease revenue	\$ 4,800
Interest income related to leases	437

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The Belle-Clair Fairgrounds Park leases office space to entities outside of the County in May 2023. The lease had an initial term of 3 years with lease payments open to renegotiate after 3 years. Lease revenue for the year ended December 31, 2023 was \$4,800. The lease receivable was reduced by \$4,363 and interest income of \$437 was recorded. The future principal and interest payment requirements related to this lease receivable are as follows:

Year	Principal	Interest	Total
2024	\$ 6,894	\$ 466	\$ 7,360
2025	7,384	224	7,608
2026	2,545	18	2,563
	<u>\$ 16,823</u>	<u>\$ 708</u>	<u>\$ 17,531</u>

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 4.93% 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	\$ 574,172
Interest income related to leases	200,106

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 lease receivable was reduced and interest recognized in the amounts of \$81,532 and \$18,468, respectively. The deferred inflow was also reduced by \$89,776. Future minimum lease payments are as follows:

Year	Principal	Interest	Total
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	90,913	9,087	100,000
2029-2032	356,025	15,900	371,925
	<u>\$ 791,420</u>	<u>\$ 80,505</u>	<u>\$ 871,925</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 2028 to December 2055, including all options expected to be exercised. The lease receivable is calculated using the contractual amounts.

The lease receivable was reduced, and interest recognized of \$492,640 and \$181,638, respectively. The deferred inflow was also reduced by \$587,616. Future minimum lease payments are as follows:

Year	Principal	Interest	Total
2024	\$ 521,585	\$ 169,944	\$ 687,286
2025	537,872	157,258	690,887
2026	551,375	144,205	691,337
2027	566,584	130,796	693,137
2028	585,149	116,924	698,537
2029-2033	2,424,739	399,398	2,824,138
2034-2038	1,268,546	214,333	1,482,879
2039-2043	1,245,811	69,892	1,315,703
2044-2048	27,137	5,533	32,670
2049-2053	30,260	2,410	39,204
2054-2055	6,456	77	6,533
	<u>7,765,516</u>	<u>\$ 1,410,769</u>	<u>\$ 9,162,310</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 2050. Revenue recognized in 2023 was \$611,251. Future minimum lease payments are as follows:

Year	Principal
2024	\$ 607,263
2025	456,015
2026	479,329
2027	479,756
2028	480,191
2029-2033	2,540,492
2034-2038	2,773,425
2039-2043	1,236,454
2044-2048	158,665
2049-2050	47,803

Lease Receivable and Deferred Lease Inflows

The following is a summary of long-term lease receivable transactions during 2023.

	Beginning Lease Receivable	Additional Lease Receivable	Lease Receivable Recognized	Ending Lease Receivable	Due within one year
Governmental Activities					
Cell tower Leases	\$ 599,523	\$ -	\$ 68,237	\$ 531,286	\$ 69,690
Office Space Leases	1,456,704	218,817	155,565	1,519,956	171,024
Billboard Leases	251,738	-	11,023	240,715	11,265
	<u>\$ 2,307,965</u>	<u>\$ 218,817</u>	<u>\$ 234,825</u>	<u>\$ 2,291,957</u>	<u>\$ 251,979</u>
Business-type activities					
Office Space Lease	\$ -	\$ 21,186	\$ 4,363	\$ 16,823	\$ 6,894
Concession Leases	884,361	-	92,941	791,420	83,328
Other Property Leases	8,041,954	204,792	481,229	7,765,516	521,585
	<u>\$ 8,926,315</u>	<u>\$ 225,978</u>	<u>\$ 578,533</u>	<u>\$ 8,573,759</u>	<u>\$ 611,807</u>

The following is a summary of changes in deferred inflows related to long-term leases during 2023.

	Beginning Deferred Inflows	Additional Deferred Inflows	Deferred Revenue Recognized	Ending Deferred Inflows
Governmental Activities				
Cell tower Leases	\$ 591,584	\$ -	\$ 74,429	\$ 517,155
Office Space Leases	1,441,932	218,817	169,539	1,491,210
Billboard Leases	247,948	-	14,574	233,374
	<u>\$ 2,281,464</u>	<u>\$ 218,817</u>	<u>\$ 258,542</u>	<u>\$ 2,241,739</u>
Business-type activities				
Office Space Lease	\$ -	\$ 21,186	\$ 4,708	\$ 16,478
Concession Leases	882,815	-	89,776	793,039
Other Property Leases	7,967,264	170,467	553,293	7,584,438
	<u>\$ 8,850,079</u>	<u>\$ 191,653</u>	<u>\$ 647,777</u>	<u>\$ 8,393,955</u>

Changes in lease liabilities

The following is a summary of lease obligation transactions during 2023.

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Governmental Activities					
Cell Tower Leases	\$ 513,305	\$ -	\$ 60,707	\$ 452,598	\$ 65,649
Equipment	3,787,974	-	420,200	3,367,774	420,218
	<u>\$ 3,787,974</u>	<u>\$ -</u>	<u>\$ 480,907</u>	<u>\$ 3,820,372</u>	<u>\$ 485,867</u>

For Governmental Activities, the combined interest cost was \$17,128. Interest is charged directly to Public Safety.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

7. Subscription-Based Information Technology Arrangements (SBITA)

Government Activities

The County subscribes to certain information technology arrangements from various vendors. These arrangements are intangible assets and include cloud-based, hosted, and web-based IT solutions. Payments are generally fixed monthly. The County recognizes the right-to-use subscription asset and a SBITA liability at the commencement of each arrangement whose present value of annual payments are at or above the intangible capitalization threshold amount. Discounts rates used to compute present value of SBITA payments range from 4.62% to 5.0% annually.

In 2020, the county subscribed to hosted timekeeping systems for various departments. Payments are made annual in fixed amounts. The initial subscription term was for 3 years and currently expires in 2029. The right-to-use subscription asset and SBITA liability of \$103,678 were recorded January 1, 2023. During 2023, the county paid principal on the arrangements and reduced the SBITA liability by \$17,931, recorded interest expense of \$160, \$88, and \$4,506, and recorded amortization expense of \$2,662, \$1,740, and \$16,121 charged to Public Health, Transportation, and Public Safety accordingly. Future minimum SBITA payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 19,203	\$ 3,876	\$ 23,079
2025	15,504	3,140	18,644
2026	16,235	2,409	18,644
2027	17,002	1,643	18,645
2028	17,804	840	18,644
	<u>\$ 85,748</u>	<u>\$ 11,908</u>	<u>\$ 97,656</u>

The county entered a subscription-based IT arrangement in November 2023 for transportation engineering. The initial term of the SBITA is 1 year, with automatic extensions unless notice is provided to cancel ahead of the renewal. Payments are made annually in fixed amounts. The right-to-use subscription asset and SBITA liability of \$50,314 were recorded November 2023. During 2023, the county paid principal on the SBITA and reduced the SBITA liability by \$9,260, recorded interest expense of \$158 and recorded amortization expense of \$1,398 charged to Transportation. Future minimum SBITA payments as of December 31, 2023 are as

Year	Principal	Interest	Total
2024	\$ 7,516	\$ 1,901	\$ 9,417
2025	7,871	1,546	9,417
2026	8,242	1,175	9,417
2027	8,631	786	9,417
2028	9,049	369	9,417
	<u>\$ 41,309</u>	<u>\$ 5,777</u>	<u>\$ 47,086</u>

The county entered a subscription-based IT arrangement in June 2023 for the zoning office. The initial term of the SBITA is 5 years, with automatic annual extensions unless notice is provided to cancel ahead of the renewal. Payments are made annually in fixed amounts. The right-to-use subscription asset of \$881,941 and SBITA liability of \$657,407 were recorded June 2023. During 2023, the county paid principal on the SBITA and reduced the SBITA liability by \$31,883, recorded interest expense of \$16,406 and recorded amortization expense of \$51,447 charged to General Government. Future minimum SBITA payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 18,912	\$ 31,792	\$ 50,704
2025	22,426	30,814	53,239
2026	26,246	29,655	55,901
2027	30,396	28,301	58,696
2028	34,898	26,733	61,631
2029–2033	256,211	101,367	357,578
2034–2038	236,435	23,934	260,369
	<u>\$ 625,523</u>	<u>\$ 272,595</u>	<u>\$ 898,119</u>

The county entered a subscription-based IT arrangement in November 2019 for departments that are part of the tax cycle. The initial term of the SBITA is 5 years in conjunction with the licensed software used for the tax cycle. Payments are made quarterly in fixed amounts. The right-to-use subscription asset and SBITA liability of \$61,593 were recorded January 2023. During 2023, the county paid principal on the SBITA and reduced the SBITA liability by \$7,961, recorded interest expense of \$2,719 and recorded amortization expense of \$9,758 charged to General Government. Future minimum SBITA payments as of December 31, 2023 are as follows:

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Year	Principal	Interest	Total
2024	\$ 8,336	\$ 2,344	\$ 10,680
2025	8,730	1,950	10,680
2026	9,142	1,538	10,680
2027	9,573	1,107	10,680
2028	10,025	655	10,680
2029–2033	7,828	182	8,010
	<u>\$ 53,633</u>	<u>\$ 7,777</u>	<u>\$ 61,410</u>

In 2021, the county subscribed to a hosted recorded document software service for various departments. Payments are made annual in fixed amounts. The initial subscription term was for 3 years and currently expires in 2026. The right-to-use subscription asset and SBITA liability of \$236,867 were recorded January 1, 2023. During 2023, the county paid principal on the arrangements and reduced the SBITA liability by \$75,344 and recorded interest expense of \$9,206, and recorded amortization expense of \$76,969 charged to General Government. Future minimum SBITA payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 78,900	\$ 5,650	\$ 84,550
2025	82,623	1,927	84,550
	<u>\$ 161,523</u>	<u>\$ 7,577</u>	<u>\$ 169,100</u>

The county entered a subscription-based IT arrangement in November 2022 for departments that are part of the tax cycle. The initial term of the SBITA is 40 months with automatic 12 month extensions thereafter. Payments are made annually in fixed amounts. The right-to-use subscription asset of and SBITA liability of \$602,663 were recorded January 2023. During 2023, the county paid principal on the SBITA and reduced the SBITA liability by \$38,482, recorded interest expense of \$28,184 and recorded amortization expense of \$66,446 charged to General Government. Future minimum SBITA payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 40,298	\$ 26,368	\$ 66,666
2025	42,200	24,466	66,666
2026	44,192	22,474	66,666
2027	46,277	20,389	66,666
2028	48,461	18,205	66,666
2029–2033	278,845	54,485	333,330
2034–2038	63,907	2,759	66,666
	<u>\$ 564,180</u>	<u>\$ 169,146</u>	<u>\$ 733,326</u>

The county entered a subscription-based IT arrangement in January 2023 for all county offices and departments. The initial term of the SBITA is 3 years. Payments are made annually in fixed amounts. The right-to-use subscription asset of and SBITA liability of \$1,488,328 were recorded January 2023. During 2023, the county paid principal on the SBITA and reduced the SBITA liability by \$220,362, recorded interest expense of \$58,208 and recorded amortization expense of \$248,055 charged to General Government. Future minimum SBITA payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 230,761	\$ 47,809	\$ 278,571
2025	241,651	36,919	278,571
2026	253,055	25,516	278,571
2027	264,997	13,574	278,571
2028	277,502	1,068	278,571
	<u>\$ 1,267,966</u>	<u>\$ 124,887</u>	<u>\$ 1,392,853</u>

In 2023, the county subscribed to hosted public safety service. Payments are made annual in fixed amounts. The initial subscription term was for 5 years and currently expires in 2028. The right-to-use subscription asset of \$723,138 and SBITA liability of \$657,549 were recorded March 2023. During 2023, the county paid principal on the arrangements and reduced the SBITA liability by \$77,002, recorded interest expense of \$19,619, and recorded amortization expense of \$113,153 charged to Public Safety. Future minimum lease payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 130,106	\$ 22,392	\$ 152,498
2025	139,759	16,140	155,899
2026	149,957	9,430	159,387
2027	160,725	2,235	162,960
	<u>\$ 580,547</u>	<u>\$ 50,197</u>	<u>\$ 630,744</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

The county entered a subscription-based IT arrangement in February 2023 for departments that are part of the tax cycle. The initial term of the SBITA is 1 years in conjunction with the licensed software used for the tax cycle, then renews monthly. Payments are made monthly in fixed amounts. The right-to-use subscription asset and SBITA liability of \$59,558 were recorded February 2023. During 2023, the county paid principal on the SBITA and reduced the SBITA liability by \$6,329, recorded interest expense of \$1,951 and recorded amortization expense of \$7,090 charged to General Government. Future minimum SBITA payments as of December 31, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 7,637	\$ 2,299	\$ 9,936
2025	7,998	1,938	9,936
2026	8,375	1,561	9,936
2027	8,770	1,166	9,936
2028	9,184	752	9,936
2029-2033	11,264	328	11,592
	<u>\$ 53,228</u>	<u>\$ 8,044</u>	<u>\$ 61,272</u>

Changes in SBITA liabilities

The following is a summary of SBITA obligation transactions during 2023.

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Governmental Activities	\$ -	\$ 3,917,957	\$ 484,555	\$ 3,433,402	\$ 541,670
	<u>\$ -</u>	<u>\$ 3,917,957</u>	<u>\$ 484,555</u>	<u>\$ 3,433,402</u>	<u>\$ 541,670</u>

For Governmental Activities, the combined SBITA interest expense was \$141,204. Interest is charged as follows: \$121,180 to General Government, \$19,619 to Public Safety, \$160 to Public Health, and \$245 to Transportation.

8. Debt

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.

Financed Purchase Agreements (previously "Capital Leases")

Governmental Activities

The County entered into a financed purchase 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 agreement is deemed to be a general obligation of the County and payable from the Emergency Telephone Fund. Future minimum contract payments at December 31, 2023 are as follows:

Year	Lease
2024	\$ 394,760
2025	789,520
	1,184,280
Less amount representing interest and amortization	76,460
Obligation under financed purchase agreement	<u>\$ 1,107,820</u>

As part of the financed purchase agreement, the County entered into a 9-year maintenance and support agreement payable annually over the term of the agreement of which \$1,688,925 remains. Commitments of approximately \$595,000 for additional equipment are payable from bond proceeds. Interest charged to operations in 2023 for the lease was \$41,359.

In 2018, the County entered into a second financed purchase 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 agreement is deemed to be a general obligation of the County and payable from the Emergency Telephone Fund. Future minimum contract payments at December 31, 2023 are as follows:

Year	Lease
2024	\$ 68,366
2025	50,328
	118,694
Less amount representing interest and amortization	6,555
Obligation under financed purchase agreement	<u>\$ 112,139</u>

Interest charged to operations in 2023 for the lease was \$5,490.

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 financed purchase contract obligations for both its governmental and business-type activities. These non-cancelable contracts 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 contracts 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	\$ 10,725,494
Business-type Activities	7,430,521
	<u>\$ 18,156,015</u>

The Commission's revenue bonds are financed purchase contract obligations of the County and the County Board has resolved to levy taxes to pay annual contract installments. Future minimum financed purchase agreement payments as of December 31, 2023 for Governmental Activities were as follows:

Year	Total Lease	Operations & Maintenance
2024	\$ 12,535,519	\$ 12,097,863
2025	13,390,831	12,099,860
2026	12,496,144	12,092,069
2027	12,496,144	12,094,538
2028	12,496,144	12,097,078
2029-2033	64,944,292	60,563,789
2034-2038	67,296,006	60,423,804
2039-2041	36,000,000	36,000,000
	<u>\$ 231,655,080</u>	<u>\$ 217,469,001</u>
Less amount representing executory cost (i.e., maintenance, etc.)	217,469,001	
Less: Amount representing interest and amortization	3,460,585	
Obligation under financed purchase agreement	<u>\$ 10,725,494</u>	

Payments under these financed purchase agreements were \$11,895,877 recorded in the Lease Payable Fund, \$18,406 in the Veterans Assistance expenses, \$30,086 in grant funds, and \$250,564 in the County Health expenses. The County has been able to abate certain tax levies for the remaining financed purchase commitments. Lease revenues from other lessees are currently financing the remaining financed purchase agreement commitments in the amount of \$162,322 in addition to \$178,263 from the Intergovernmental Grants Department. At such time that other lease revenues are insufficient to meet debt service and executory cost requirements, the County will no longer abate this portion of the lease levy.

Business-type Activities

The Series 2020B revenue bonds associated with the Business-type Activities are also being financed through a financed purchase agreement with the County. The 2023 financed purchase payment of \$1,139,884 was paid by the Lease Payable Fund and considered a capital contribution to the Enterprise Fund. Future minimum financed purchase payments as of December 31, 2023 for Business-type Activities are as follows:

Year	Total Lease
2024	\$ 1,140,247
2025	170,071
2026	1,172,795
2027	1,182,556
2028	1,181,103
2029-2031	3,557,953
Obligation under financed purchase agreement	8,404,726
Less: Amount representing interest and amortization	974,205
Obligation under financed purchase agreement	<u>\$ 7,430,521</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. The remaining 2013A defeased bonds were called in 2023.

These bonds are limited obligations of the County with a claim for payment solely from Highway Revenues (2023 collections: Motor Fuel Tax \$6,506,693, County Highway Tax \$2,755,355, and Matching Tax \$1,474,979). 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 \$1,898,572. Interest is payable each January 1 and July 1 while principal is due each January 1.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

Interest rates for the Taxable Highway Revenue Bonds, Series 2020D range from 1.49% to 3% and principal is due each January 1 as follows:

Year		Principal	Interest	Total
2024		\$ -	\$ 266,640	\$ 266,640
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	2.06%	1,440,000	447,400	1,887,400
2029-2033	2.06%-2.53%	7,670,000	1,723,046	9,393,046
2034-2038	2.58%-3.00%	8,705,000	648,085	9,353,085
Outstanding bonds		<u>\$ 21,980,000</u>	<u>\$ 4,585,126</u>	<u>\$ 26,565,126</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, 2024 were paid at December 31, 2023 and not included above. Total interest, net of amortization of refinancing losses, charged to operations for the Transportation functions was \$709,333.

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 financed purchase agreements with the County as previously discussed.

Purpose	Interest rates	Amount
Governmental Activities		
Buildings	3.625%	\$ 875,000
Buildings	2.22-3.36%	9,890,000
Business-type Activities		
Airport improvements	2.12-2.81%	7,515,000
		<u>\$ 18,280,000</u>

The underlying debt service for these financed purchase agreements is 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
2024		\$ -	\$ 31,719	\$ 31,719
2025	3.625%	875,000	31,719	906,719
Outstanding bonds		875,000	<u>\$ 63,438</u>	<u>\$ 938,438</u>
Unamortized discount		(643)		
Carrying value		<u>\$ 874,357</u>		

Interest and amortization charged to operations on the 2013 bonds was \$30,081. The unamortized deferred charges were \$3,919 at December 31, 2023.

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
2024	2.22%	\$ 90,000	\$ 309,280	\$ 399,280
2025	2.22%	90,000	307,282	397,282
2026	2.42%	100,000	305,284	405,284
2027	2.519%	100,000	302,865	402,865
2028	2.560%	100,000	300,346	400,346
2029-2033	2.66-3.01%	2,995,000	1,429,584	4,424,584
2034-2038	3.21-3.36%	6,415,000	562,015	6,977,014
Outstanding bonds		<u>\$ 9,890,000</u>	<u>\$ 3,516,656</u>	<u>\$ 13,406,656</u>

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

Interest and amortization charged to operations on the 2020A bonds was \$336,118. Unamortized deferred charges were \$276,751 at December 31, 2023.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 financed purchase agreement with the County as previously discussed.

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

Year		Principal	Interest	Total
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	2.510%	1,075,000	119,594	1,194,594
2029-2031	2.610-2.810%	3,415,000	189,258	3,604,258
Outstanding bonds		<u>\$ 7,515,000</u>	<u>\$ 984,938</u>	<u>\$ 8,499,938</u>

Interest and amortization charged to operations on the 2020B bonds was \$280,737. The unamortized deferred charges were \$324,055 at December 31, 2023.

Debt Certificates

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

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

Year		Principal	Interest	Total
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>\$ 2,040,000</u>	<u>\$ 336,420</u>	<u>\$ 2,376,420</u>

The Emergency Telephone System Fund is expected to make all of the debt service payments. Interest charged to operations in 2022 was \$122,915.

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
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	2.663%	1,375,000	75,298	1,450,298
2029	2.763%	1,400,000	38,682	1,438,682
Outstanding bonds		<u>\$ 7,950,000</u>	<u>\$ 754,335</u>	<u>\$ 8,704,335</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, 2023, \$36,845,000 of the 2015 defeased bonds are outstanding.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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
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	2.246%	670,000	1,290,968	1,960,968
2029-2033	2.346-2.676%	10,280,000	5,970,471	16,250,471
2034-2038	2.776-3.108%	13,545,000	4,323,106	17,868,106
2039-2043	3.108-3.218%	15,760,000	2,099,583	17,859,583
2044	3.218%	3,460,000	111,343	3,571,343
Outstanding bonds		<u>\$ 46,280,000</u>	<u>\$ 19,079,047</u>	<u>\$ 65,359,047</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, 2023 was \$1,159,128. 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 \$13,679,539 at December 31, 2023. Total interest, including deferred refinancing charges, charged to operations for the Business-type activities' general obligation bond issues amounted to \$2,678,856.

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
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	4.75%	230,000	59,375	289,375
2029-2032	4.75%	1,020,000	123,500	1,143,500
Outstanding bonds		2,065,000	<u>\$ 508,986</u>	<u>\$ 2,573,986</u>
Unamortized discount		(632)		
Carrying value		<u>\$ 2,064,368</u>		

Interest, net of amortization of discount, charged to Airport operations for 2022 was \$102,005.

Changes in long-term liabilities

The following is a summary of long-term obligation transactions during 2023.

Governmental Activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Limited obligation revenue bonds	\$ 23,325,000	\$ -	\$ 1,345,000	\$ 21,980,000	\$ -
General obligation revenue bonds	10,854,036	-	89,679	10,764,357	90,000
Debt certificates	2,395,000	-	355,000	2,040,000	370,000
Financed purchase - equipment	1,624,490	-	404,531	1,219,959	419,218
Insurance claims	1,688,880	-	(749,020)	2,437,900	-
	<u>\$ 39,887,406</u>	<u>\$ -</u>	<u>\$ 1,445,190</u>	<u>\$ 38,442,216</u>	<u>\$ 879,218</u>

For Governmental Activities, the combined interest cost was \$1,245,295. Interest of \$709,333 is charged directly to Transportation functions while \$169,764 is charged directly to Public Safety, and the remaining is unallocated.

Business-type activities

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
General obligation bonds	\$ 56,065,000	\$ -	\$ 1,835,000	\$ 54,230,000	\$ 1,870,000
General obligation revenue bonds	8,455,000	-	940,000	7,515,000	960,000
Debt certificates	2,249,239	-	184,871	2,064,368	190,000
	<u>\$ 66,769,239</u>	<u>\$ -</u>	<u>\$ 2,959,871</u>	<u>\$ 63,809,368</u>	<u>\$ 3,020,000</u>

Total Airport interest and amortization expensed aggregated to \$3,061,598.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

Year	Governmental Activities		Business-type Activities		Total
	Debt	Leases	Debt	Leases	
2024	\$ 1,174,401	\$ 463,126	\$ 4,847,664	\$ -	\$ 6,485,191
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	2,762,046	-	4,895,235	-	7,657,281
2029-2033	13,817,629	-	22,436,912	-	36,254,541
2034-2038	16,330,100	-	17,868,106	-	34,198,206
2039-2043	-	-	17,859,583	-	17,859,583
2044	-	-	3,571,344	-	3,571,344
	<u>\$ 43,286,638</u>	<u>\$ 1,302,974</u>	<u>\$ 85,137,306</u>	<u>\$ -</u>	<u>\$ 129,726,918</u>

Under Illinois State statutes, the limit of long-term indebtedness is 2.875% of the value of the taxable property ascertained by the last assessment. This limit does not include indebtedness for the purpose of certain buildings, roads, and airports. The computation to ensure St. Clair County is within the limit at December 31, 2023 is as follows:

Equalized assessed value of taxable property – 2022 tax year	<u>\$ 5,353,523,290</u>
Debt limit	\$ 153,913,795
Total debt authorized and issued:	
Deemed general obligations direct bonded indebtedness	-
Other direct general obligation	55,995,177
Legal debt margin	<u>\$ 97,918,618</u>

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

9. Net Position

Restricted net position that has been restricted by enabling legislation was \$165,087,303 while \$11,589,012 for governmental activities and \$1,605,354 for business-type activities are restricted by 3rd party contracts and bond covenants.

10. Fund Balances

Fund balances are classified as follows:

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

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

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

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

Unassigned—All other spendable amounts.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

As of December 31, 2023, 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	\$ 89	\$ 382	\$ -	\$ -	\$ -	\$ 6	\$ 477
Prepaid	1,313	198	179	-	-	28	1,718
Restricted							
Tort	4,770	-	-	-	-	1,460	6,230
Public safety	-	-	-	-	-	10,598	10,598
Transportation	-	65,683	-	-	-	-	65,683
Leases	-	-	4,935	-	-	-	4,935
Debt service	-	-	-	-	3,122	-	3,122
Public health	-	-	-	-	-	9,623	9,623
Retirement	-	-	-	-	-	14,765	14,765
Court services	-	-	-	-	-	8,867	8,867
Parks & recreation	-	-	-	-	-	5,115	5,115
Other	-	-	-	-	-	5,626	5,626
Committed							
Capital Projects	9,362	-	-	-	-	-	9,362
Automation	58	-	-	-	-	-	58
Judicial	148	-	-	-	-	-	148
Public safety	55	-	-	-	-	-	55
Economic Development	611	-	-	-	-	-	611
Debt service	-	-	-	-	3,414	-	3,414
Assigned							
Working cash	1,326	-	-	-	-	-	1,326
Economic Development	389	-	-	-	-	-	389
Debt service	-	-	-	-	702	-	702
Unassigned	69,651	-	-	(329)	-	(554)	68,768
	<u>\$ 87,772</u>	<u>\$ 66,263</u>	<u>\$ 5,114</u>	<u>\$ (329)</u>	<u>\$ 7,238</u>	<u>\$ 55,534</u>	<u>\$ 221,592</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 fund had negative fund balance of \$553,303 at December 31, 2023. The funds' deficits will be recovered at a later date.

11. 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 2023 for tort purposes were \$5,415,388.

The County has a large deductible insurance program for property, contractors' tools and equipment, crime, worker's compensation, automobile liability, 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 \$242,390,043 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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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 \$9,895,646 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 includes Storage Tank Liability coverage, which is limited to \$1 million per occurrence, including business interruption, with an annual aggregate of \$2 million. Deductible for each occurrence is \$100,000 and \$250,000 retention for 700 N. 5th Street. Pollution liability insurance for the County, inclusive of 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, 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 program limits of \$250 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. MidAmerica St. Louis Airport automobile liability is included in the County policies.

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, 2023 in the amount of \$505,965.

For the Belle-Clair Fairgrounds Park operations, the County is insuring all operations, buildings and equipment. These coverages are included with the County coverages with limits, retentions, and deductibles as noted above. Premiums increased as a result of the additional property and activities of the Belle-Clair Fairgrounds Park. There is no additional coverage specific to the Belle-Clair Fairgrounds Park.

The insurance premiums and fees for Belle-Clair Fairgrounds Park coverage are paid from the Tort Fund. The Fairgrounds Park 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, 2023 in the amount of \$7,521.

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, 2023, the County estimates settlement to be \$3,480,863 of which \$2,437,900 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
2023	\$ 2,850,861	\$ 1,669,427	\$ 1,039,425	\$ 3,480,863
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

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 \$16,492,284 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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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
2023	\$ 1,089,145	13,610,223	\$ 13,539,742	\$ 1,159,626
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

12. 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.

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Retirees and Beneficiaries currently receiving benefits	847	143	38
Inactive Plan Members entitled to but not yet receiving benefits	638	37	10
Active Plan Members	647	89	3
	<u>2132</u>	<u>269</u>	<u>51</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.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

	Regular	SLEP	ECO
Annual 2023 County Contribution rate	3.29%	18.83%	0.87%
2023 Contributions	\$ 1,156,968	\$ 1,627,899	\$ 2,661

Net Pension Liability

The County's net pension liability was measured as of December 31, 2023. 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, 2023:

- 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 2023 valuation pursuant to an experience study from years 2020 to 2022.
- Mortality rates used by IMRF (for non-disabled retirees) were based on the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.
- 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	35%	5.00%
International Equity	18%	6.35%
Fixed Income	25%	4.75%
Real Estate	11%	6.30%
Alternative Investments	12%	-
Private Equity	-	8.65%
Commodities	-	6.05%
Cash Equivalents	1%	3.80%
Total	<u>100%</u>	

There were no benefit changes during the year.

Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting Single Discount Rate is 7.25%.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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, 2022	\$ 234,858,530	\$ 225,565,566	\$ 9,292,964
Changes for the year:			
Service Cost	3,082,462	-	3,082,462
Interest on the Total Pension Liability	16,592,158	-	16,592,158
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	4,527,527	-	4,527,527
Changes of Assumptions	(272,852)	-	(272,852)
Contributions – Employer	-	1,156,968	(1,156,968)
Contributions – Employees	-	1,629,707	(1,629,707)
Net Investment Income	-	25,273,799	(25,273,799)
Benefit Payments, including Refunds Of Employee Contributions	(15,084,825)	(15,084,825)	-
Other (Net Transfer)	-	6,357,350	(6,357,350)
Net Changes	8,844,470	19,332,999	(10,488,529)
Balances at December 31, 2023	\$ 243,703,000	\$ 244,898,565	\$ (1,195,565)
SLEP Plan			
Balances at December 31, 2022	\$ 112,875,521	\$ 92,662,935	\$ 20,212,586
Changes for the year:			
Service Cost	1,588,091	-	1,588,091
Interest on the Total Pension Liability	8,025,424	-	8,025,424
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	(998,692)	-	(998,692)
Changes of Assumptions	(234,808)	-	(234,808)
Contributions – Employer	-	1,627,899	(1,627,899)
Contributions – Employees	-	648,394	(648,394)
Net Investment Income	-	10,458,959	(10,458,959)
Benefit Payments, including Refunds Of Employee Contributions	(5,948,137)	(5,948,137)	-
Other (Net Transfer)	-	2,423,980	(2,423,980)
Net Changes	2,431,878	9,211,095	(6,779,217)
Balances at December 31, 2023	\$ 115,307,399	\$ 101,874,030	\$ 13,433,369
ECO Plan			
Balances at December 31, 2022	\$ 16,639,701	\$ 16,042,617	\$ 597,084
Changes for the year:			
Service Cost	51,113	-	51,113
Interest on the Total Pension Liability	1,163,048	-	1,163,048
Changes on Benefit Terms	-	-	-
Differences Between Expected & Actual Experience of the Total Pension Liability	36,047	-	36,047
Changes of Assumptions	(38,877)	-	(38,877)
Contributions – Employer	-	2,661	(2,661)
Contributions – Employees	-	22,931	(22,931)
Net Investment Income	-	1,842,299	(1,842,299)
Benefit Payments, including Refunds Of Employee Contributions	(1,246,420)	(1,246,420)	-
Other (Net Transfer)	-	60,786	(60,786)
Net Changes	(35,089)	682,257	(717,346)
Balances at December 31, 2023	\$ 16,604,612	\$ 16,724,874	\$ (120,262)

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

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

Regular Plan	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	<u>\$ 24,650,967</u>	<u>\$ (1,195,565)</u>	<u>\$ (21,898,054)</u>
SLEP Plan			
	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	<u>\$ 27,907,344</u>	<u>\$ 13,433,369</u>	<u>\$ 1,533,799</u>
ECO Plan			
	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability(Asset)	<u>\$ 1,425,935</u>	<u>\$ (120,262)</u>	<u>\$ (1,438,908)</u>

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

For the year ended December 31, 2023, the County recognized pension expense of \$(6,706,307), \$(570,940), and \$(307,669) for Regular, SLEP and ECO, respectively. At December 31, 2023, 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	\$ 3,038,847	\$ 564,012
Changes in assumptions	-	183,136
Net difference between projected and actual earnings on pension plan investments	33,464,356	20,246,346
Total Deferred Amounts to be recognized in pension expense in future periods	36,503,203	20,993,494
Pension Contributions made subsequent to the the Measurement Date	-	-
Total Deferred Amounts Related to Pensions	<u>\$ 36,503,203</u>	<u>\$ 20,993,494</u>
SLEP 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	\$ 946,329	\$ 672,663
Changes in assumptions	-	158,154
Net difference between projected and actual earnings on pension plan investments	14,297,606	8,264,138
Total Deferred Amounts to be recognized in pension expense in future periods	15,243,935	9,094,955
Pension Contributions made subsequent to the the Measurement Date	-	-
Total Deferred Amounts Related to Pensions	<u>\$ 15,243,935</u>	<u>\$ 9,094,955</u>
ECO 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	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	2,553,628	1,608,494
Total Deferred Amounts to be recognized in pension expense in future periods	2,553,628	1,608,494
Pension Contributions made subsequent to the the Measurement Date	-	-
Total Deferred Amounts Related to Pensions	<u>\$ 2,553,628</u>	<u>\$ 1,608,494</u>

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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

Year Ending December 31,	Net Deferred Outflows of Resources		
	Regular	SLEP	ECO
2024	\$ 2,170,939	\$ 1,070,770	\$ 58,213
2025	5,780,463	1,852,246	324,218
2026	9,385,434	3,983,191	706,956
2027	(1,827,129)	(757,225)	(144,253)
	<u>\$ 15,509,707</u>	<u>\$ 6,148,982</u>	<u>\$ 945,134</u>

The allocation of amounts related to pensions is as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 52,127,122	\$ 2,173,644
Deferred inflows	(30,321,249)	(1,375,694)
Net pension liabilities (asset)	12,359,367	(241,825)
Net pension expense adjustment	(9,870,767)	(501,677)

13. Post-employment Benefits other than Pension

Plan Description

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

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

Benefits Provided

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

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

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
	<u>791</u>

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 2023 calculated contribution of \$190,256 was paid in full.

Net OPEB Liability

The County's net OPEB liability was measured as of December 31, 2023. 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, 2023 and includes the Public Building Commission and the Intergovernmental Grants Department.

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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, 2023.

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate of Return
Broad US Equities	52.00%	5.50%
Developed Foreign Equities	10.00%	6.92%
Emerging Markets	0.00%	0.00%
Traded Real Estate	2.00%	6.63%
US Government Bonds	30.00%	2.21%
Cash	6.00%	0.76%
Total	100%	

There were no benefit changes during the year.

Discount Rate

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

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, 2022	\$ 3,569,466	\$ 5,257,337	\$ (1,687,871)
Changes for the year:			
Service Cost	158,171	-	158,171
Interest on the Total OPEB Liability	186,858	-	186,858
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	-	-	-
Effect of assumption changes or inputs	-	-	-
Changes of Assumptions	-	-	-
Contributions – Employer	-	190,256	(190,256)
Contributions – Members	-	-	-
Net Investment Income	-	743,125	(743,125)
Benefit Payments	(341,246)	-	(341,246)
Administrative expenses	-	-	-
Net Changes	3,783	933,381	(929,598)
Balances at December 31, 2023	\$ 3,573,249	\$ 6,190,718	\$ (2,617,469)

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)	\$ (2,383,317)	\$ (2,617,471)	\$ (2,834,800)

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

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	\$ (2,932,718)	\$ (2,617,471)	\$ (2,253,557)

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

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resource	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 17,761	\$ (643,787)
Changes in assumptions	8,970	(17,427)
Net difference between projected and actual earnings on OPEB plan investments	800,561	(594,164)
Total Deferred Amounts to be recognized in OPEB expense in future periods	827,292	(1,255,378)
<i>OPEB Contributions made subsequent to the measurement Date</i>	-	-
Total Deferred Amounts Related to OPEB	\$ 827,292	\$ (1,255,378)

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,	
2024	\$ (146,573)
2025	(66,902)
2026	85,682
2027	(167,412)
2028	(78,947)
Thereafter	(53,932)
	\$ (428,084)

The allocation of amounts related to OPEB are as follows:

	Primary Government	Component Unit
Deferred outflows	\$ 809,240	\$ 584
Deferred inflows	(1,210,397)	(27,512)
Net OPEB assets (liabilities)	2,499,010	118,459
Net OPEB expense adjustment	(667,208)	(35,709)

14. 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.

15. 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 2023 were as follows:

ST. CLAIR COUNTY, ILLINOIS
Notes to the Financial Statements

	Program Revenues				Grants Department	Flood Prevention
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Grants Department						
Governmental activities						
Job programs	\$ 4,653,013	\$ 854	\$ 4,809,861	\$ -	\$ 157,702	
Housing programs	6,099,114	348,075	5,953,015	-	201,976	
Energy programs	8,594,036	-	8,895,271	129,002	430,237	
Community programs	1,079,280	17,095	(221,162)	-	(1,283,347)	
Support services	(44,512)	-	-	24,950	69,462	
	<u>20,380,931</u>	<u>366,024</u>	<u>19,436,985</u>	<u>153,952</u>	<u>(423,970)</u>	
Flood Prevention						
Governmental activities						
Flood prevention	2,289,455	-	-	-		\$ (2,289,455)
	<u>\$ 22,670,386</u>	<u>\$ 366,024</u>	<u>\$ 19,436,985</u>	<u>\$ 153,952</u>		
			General Revenue			
			Sales Tax	-		5,494,418
			General	-		-
			Interest	47,233		988,698
			Changes in net position	(376,737)		4,193,661
			Net position - beginning of year	3,023,838		22,396,047
			Net position - end of year	<u>\$ 2,647,101</u>		<u>\$ 26,589,708</u>

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

16. 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 2023, the Airport received grant funds of \$273,131 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 through 2023 was \$279,227 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 was completed in 2023.

17. Belle-clair Fairgrounds Park

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.

18. 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 \$688,856 from the Grants Department and \$784,510 from the Public Building Commission.

19. Pending litigation, contingencies, and commitments

St. Clair County has been named as defendant in a number of lawsuits pending at December 31, 2023. 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.

20. Subsequent events

In June 2024, the County received funds from the State of Illinois related to the reimbursement of veteran's exemptions pilot programs for the 2021 tax year. This partial reimbursement has been included in the 2023 Tax receivable and Deferred taxes and related fees. The effects of subsequent events on the financial statements have been evaluated through August 28, 2024, 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, 2023

Calendar year ending December 31,	ECO									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability										
Service Cost	\$ 51,113	\$ 50,548	\$ 70,638	\$ 73,077	\$ 101,192	\$ 95,059	\$ 170,547	\$ 213,658	\$ 246,152	\$ 255,895
Interest on the Total Pension Liability	1,163,048	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 of the Total Pension Liability	36,047	(593,615)	253,491	(238,744)	(593,755)	(430,163)	(516,796)	(1,077,166)	(101,307)	83,912
Changes of Assumptions	(38,877)	-	-	(106,966)	-	448,691	(319,561)	(19,477)	-	562,186
Benefit Payments, including Refunds of Employee Contributions	(1,246,420)	(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)
Net Change in Total Pension Liability	(35,089)	(585,235)	264,665	(338,446)	(487,728)	239,933	(509,381)	(523,974)	472,841	1,213,838
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	16,893,188
Total Pension Liability - Ending (A)	<u>\$ 16,604,612</u>	<u>\$ 16,639,701</u>	<u>\$ 17,224,936</u>	<u>\$ 16,960,271</u>	<u>\$ 17,298,717</u>	<u>\$ 17,786,445</u>	<u>\$ 17,546,512</u>	<u>\$ 18,055,893</u>	<u>\$ 18,579,867</u>	<u>\$ 18,107,026</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ 2,661	\$ 69,112	\$ 204,382	\$ 213,912	\$ 187,405	\$ 258,031	\$ 315,487	\$ 502,594	\$ 476,127	\$ 461,780
Employee Contributions	22,931	18,952	26,007	26,106	27,414	41,366	55,330	65,652	67,611	75,212
Net Investment Income	1,842,299	(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 of Employee Contributions	(1,246,420)	(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)	60,786	(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	682,257	(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	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	14,475,656
Plan Fiduciary Net Position - Ending (B)	<u>\$ 16,724,874</u>	<u>\$ 16,042,617</u>	<u>\$ 20,264,762</u>	<u>\$ 17,935,894</u>	<u>\$ 16,509,203</u>	<u>\$ 14,553,532</u>	<u>\$ 16,450,197</u>	<u>\$ 15,530,131</u>	<u>\$ 15,073,204</u>	<u>\$ 14,998,992</u>
Net Pension Liability/(Asset) - Ending (A) - (B)	<u>\$ (120,262)</u>	<u>\$ 597,084</u>	<u>\$ (3,039,826)</u>	<u>\$ (975,623)</u>	<u>\$ 789,514</u>	<u>\$ 3,232,913</u>	<u>\$ 1,096,315</u>	<u>\$ 2,525,762</u>	<u>\$ 3,506,663</u>	<u>\$ 3,108,034</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	100.72%	96.41%	117.65%	105.75%	95.44%	81.82%	93.75%	86.01%	81.13%	82.84%
Covered Valuation Payroll	\$ 305,742	\$ 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	-39.33%	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.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2023

Calendar year ending December 31,	Regular									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 3,082,462	\$ 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	16,592,158	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 of the Total Pension Liability	4,527,527	(1,315,428)	(775,973)	3,910,476	789,456	(2,373,016)	(385,097)	287,641	516,342	(830,847)
Changes of Assumptions	(272,852)	-	-	(1,632,318)	-	5,486,559	(6,248,889)	(458,482)	445,229	6,446,777
Benefit Payments, including Refunds of Employee Contributions	(15,084,825)	(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)
Net Change in Total Pension Liability	8,844,470	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
Total Pension Liability - Beginning	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	166,988,840
Total Pension Liability - Ending (A)	\$ 243,703,000	\$ 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
Plan Fiduciary Net Position										
Employer Contributions	\$ 1,156,968	\$ 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	1,629,707	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	25,273,799	(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 of Employee Contributions	(15,084,825)	(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)
Other (Net Transfer)	6,357,350	(2,343,268)	(326,977)	824,702	283,219	2,981,129	(3,201,115)	702,710	(1,902,934)	(368,073)
Net Change in Plan Fiduciary Net Position	19,332,999	(48,578,755)	31,918,592	24,446,971	28,219,589	(14,480,997)	23,364,095	7,810,231	(4,438,183)	7,678,788
Plan Fiduciary Net Position - Beginning	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	169,625,235
Plan Fiduciary Net Position - Ending (B)	\$ 244,898,565	\$ 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
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ (1,195,565)	\$ 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	100.49%	96.04%	118.89%	107.23%	100.06%	89.95%	101.70%	90.68%	90.40%	97.66%
Covered Valuation Payroll	\$ 35,174,084	\$ 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	-3.40%	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.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2023

Calendar year ending December 31,	SLEP									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability										
Service Cost	\$ 1,588,091	\$ 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	8,025,424	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	(998,692)	2,011,309	784,333	204,095	3,057,121	(1,152,980)	1,360,308	241,025	(1,501,680)	501,338
Changes of Assumptions	(234,808)	-	-	(579,796)	-	2,691,334	(778,878)	(314,617)	202,867	1,094,927
Benefit Payments, including Refunds of Employee Contributions	(5,948,137)	(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	2,431,878	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	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	68,188,115
Total Pension Liability - Ending (A)	<u>\$ 115,307,399</u>	<u>\$ 112,875,521</u>	<u>\$ 107,108,899</u>	<u>\$ 102,173,110</u>	<u>\$ 98,364,825</u>	<u>\$ 91,294,398</u>	<u>\$ 85,475,471</u>	<u>\$ 80,841,791</u>	<u>\$ 76,749,019</u>	<u>\$ 73,820,737</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ 1,627,899	\$ 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	648,394	739,730	902,775	696,322	717,141	694,890	708,326	739,720	715,895	757,859
Net Investment Income	10,458,959	(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	(5,948,137)	(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)	2,423,980	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	9,211,095	(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	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	58,004,515
Plan Fiduciary Net Position - Ending (B)	<u>\$ 101,874,030</u>	<u>\$ 92,662,935</u>	<u>\$ 111,176,304</u>	<u>\$ 96,659,951</u>	<u>\$ 85,292,511</u>	<u>\$ 72,368,576</u>	<u>\$ 77,530,700</u>	<u>\$ 66,932,948</u>	<u>\$ 60,568,062</u>	<u>\$ 61,515,643</u>
Net Pension Liability/(Asset) - Ending (A) - (B)	\$ 13,433,369	\$ 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	88.35%	82.09%	103.80%	94.60%	89.71%	79.27%	90.71%	82.79%	78.92%	83.33%
Covered Valuation Payroll	\$ 8,645,245	\$ 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	155.38%	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.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Schedule of Employer Pension Contributions
December 31, 2023

ECO

Calendar year ending December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution	\$ 2,660	\$ 69,113	\$ 204,382	\$ 215,957	\$ 187,406	\$ 259,799	\$ 314,832	\$ 502,594	\$ 474,479	\$ 461,781
Actual Contribution	2,661	69,112	204,382	213,912	187,405	258,031	315,487	502,594	476,127	461,780
Contribution Deficiency (Excess)	1	1	-	2,045	1	1,768	(655)	-	(1,648)	1
Covered Valuation Payroll	305,742	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	0.87%	27.35%	58.94%	60.76%	51.27%	49.72%	54.74%	57.81%	53.48%	46.38%
Estimate based on:										
Contribution rate	0.87%	27.35%	58.94%	61.34%	51.27%	50.06%	54.63%	57.81%	53.29%	47.00%
Covered valuation payroll	\$ 305,742	\$ 252,698	\$ 346,763	\$ 352,065	\$ 365,527	\$ 518,975	\$ 576,299	\$ 869,390	\$ 890,371	\$ 995,647

Regular

Calendar year ending December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution	\$ 1,157,227	\$ 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	1,156,968	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)	259	-	-	903	872	-	4,465	(1)	-	(9,637)
Covered Valuation Payroll	35,174,084	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	3.29%	6.71%	8.86%	9.43%	7.95%	10.91%	10.66%	10.54%	10.45%	10.86%
Estimate based on:										
Contribution rate	3.29%	6.71%	8.86%	9.43%	7.95%	10.91%	10.68%	10.54%	10.45%	10.86%
Covered valuation payroll	\$ 35,174,084	\$ 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

SLEP

Calendar year ending December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution	\$ 1,627,900	\$ 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	1,627,899	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)	(1)	-	173	-	-	(1)	1	(1)	(20,308)
Covered Valuation Payroll	8,645,245	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	18.83%	21.28%	26.12%	24.55%	20.62%	21.13%	21.81%	22.34%	22.27%	22.49%
Estimate based on:										
Contribution rate	18.83%	21.28%	26.12%	24.55%	20.62%	21.13%	21.81%	22.34%	22.27%	22.49%
Covered valuation payroll	\$ 8,645,245	\$ 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, 2023

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 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 2023 Contribution Rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	20-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset Valuation Method:	SLEP supplemental liabilities attributable to Public Act 94-712
Wage Growth:	5-year smoothed market; 20% corridor
Price Inflation:	2.75%
Salary Increases:	2.25%
Investment Rate of Return:	2.75% to 13.75%, including inflation
Retirement Age:	7.25%
Mortality:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019. 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, 2021 actuarial valuation.

ST. CLAIR COUNTY, ILLINOIS
Required Supplementary Information
Multi-year Schedule of Changes in Net OPEB Liability and Related Ratios
December 31, 2023

Calendar year ending December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability							
Service Cost	\$ 158,171	\$ 150,281	\$ 163,855	\$ 155,076	\$ 164,061	\$ 155,877	\$ 178,351
Interest on the total OPEB liability	186,858	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	(341,246)	(293,723)	(456,090)	(403,250)	(403,832)	(450,377)	(442,026)
Net Change in total OPEB liability	3,783	(544,841)	(74,768)	19,428	(64,592)	(757,849)	(3,498)
Total OPEB Liability - Beginning	3,569,466	4,114,307	4,189,075	4,169,647	4,234,239	4,992,088	4,995,586
Total OPEB Liability - Ending (A)	<u>\$ 3,573,249</u>	<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	\$ 190,256	\$ 200,242	\$ 198,570	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951
Employee Contributions	-	-	-	-	-	-	-
Net Investment Income	743,127	(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	933,383	(810,291)	840,033	826,620	871,287	143,976	491,122
Plan Fiduciary Net Position - Beginning	5,257,337	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>\$ 6,190,720</u>	<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)	\$ (2,617,471)	\$ (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	173.25%	147.29%	147.48%	124.79%	105.55%	83.36%	67.82%
Covered Valuation Payroll	\$ 42,411,695	\$ 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	-6.17%	-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, 2023

Calendar year ending December 31,	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution	\$ 190,256	\$ 200,242	\$ 198,570	\$ 192,238	\$ 235,245	\$ 334,951	\$ 334,951	\$ 172,918
Actual Contribution	\$ 190,256	\$ 200,242	\$ 198,570	192,238	235,245	334,951	334,951	172,918
Contribution Deficiency (Excess)	-	-	-	-	-	-	-	-
Covered Valuation Payroll	\$42,411,695	\$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	0.45%	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, 2023

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, 2023. This is the date as of which the total OPEB liability is determined. The Reporting Date is December 31, 2023. 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, 2023

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 15,403,700	\$ 15,403,700	\$ 16,228,593	\$ 824,893
State income tax	6,750,000	6,750,000	8,304,290	1,554,290
Personal property replacement tax	3,500,000	3,500,000	7,792,149	4,292,149
Sales tax	13,900,000	13,900,000	15,629,218	1,729,218
Other taxes	298,000	298,000	472,693	174,693
Revenue from federal/state agencies	394,904	394,904	549,087	154,183
Revenue from local agencies	56,000	56,000	338,339	282,339
Licenses, permits, fines, fees and services	17,259,677	17,259,677	19,941,215	2,681,538
Earnings on investments	578,970	578,970	3,562,957	2,983,987
Miscellaneous revenues	65,160,050	65,160,050	130,344	(65,029,706)
	<u>123,301,301</u>	<u>123,301,301</u>	<u>72,948,885</u>	<u>(50,352,416)</u>
EXPENDITURES				
General government	92,963,626	92,781,936	24,070,290	(68,711,646)
Public safety	20,547,289	27,288,610	19,144,460	(8,144,150)
Judicial	5,284,158	5,273,736	5,102,573	(171,163)
Public health	18,000	18,000	18,000	-
	<u>118,813,073</u>	<u>125,362,282</u>	<u>48,335,323</u>	<u>(77,026,959)</u>
Excess of revenues over (under) expenditures	<u>4,488,228</u>	<u>(2,060,981)</u>	<u>24,613,562</u>	<u>26,674,543</u>
Other financing sources (uses):				
Operating transfers-in	12,140,000	3,733,696	10,171,468	6,437,772
Operating transfers-out	<u>(15,855,500)</u>	<u>(3,289,000)</u>	<u>(19,369,491)</u>	<u>(16,080,491)</u>
Total other financing sources (uses)	<u>(3,715,500)</u>	<u>444,696</u>	<u>(9,198,023)</u>	<u>(9,642,719)</u>
Net changes in fund balances	<u>\$ 772,728</u>	<u>\$ (1,616,285)</u>	<u>\$ 15,415,539</u>	<u>\$ 17,031,824</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			2,062,241	
Effect of market value adjustment on investments			399,371	
Effect of unrecorded liabilities			(2,127,781)	
Effect of unrecorded deferred inflows			(1,636,205)	
Effect of due to/from other funds			3,073,977	
Beginning fund balances			<u>70,585,084</u>	
Ending fund balances			<u>\$ 87,772,226</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, 2023

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 4,369,588	\$ 4,369,588	\$ 4,347,124	\$ (22,464)
Motor fuel tax	9,860,000	9,860,000	7,854,165	(2,005,835)
Revenue from federal/state agencies	280,000	280,000	23,411	(256,589)
Revenue from local agencies	-	-	48	48
Licenses, permits, fines, fees and services	931,160	931,160	1,315,895	384,735
Earnings on investments	195,810	195,810	2,033,211	1,837,401
Miscellaneous revenues	51,050	51,050	102,739	51,689
	<u>15,687,608</u>	<u>15,687,608</u>	<u>15,676,593</u>	<u>(11,015)</u>
EXPENDITURES				
Transportation	<u>37,965,064</u>	<u>44,018,375</u>	<u>9,896,632</u>	<u>(34,121,743)</u>
	<u>37,965,064</u>	<u>44,018,375</u>	<u>9,896,632</u>	<u>(34,121,743)</u>
Excess of revenues over (under) expenditures	<u>(22,277,456)</u>	<u>(28,330,767)</u>	<u>5,779,961</u>	<u>34,110,728</u>
Other financing sources (uses):				
Operating transfers-out	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,880,000)</u>	<u>120,000</u>
Total other financing sources (uses)	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,880,000)</u>	<u>120,000</u>
Net changes in fund balances	<u>\$ (24,277,456)</u>	<u>\$ (30,330,767)</u>	<u>3,899,961</u>	<u>\$ 34,230,728</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			618,345	
Effect of market value adjustment on investments			633,129	
Effect of unrecorded liabilities			(2,766,293)	
Effect of unrecorded deferred inflows			(227,479)	
Effect of due to/from other funds			187	
Beginning fund balances			<u>64,104,814</u>	
Ending fund balances			<u>\$ 66,262,664</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, 2023

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 14,068,410	\$ 14,068,410	\$ 14,818,455	\$ 750,045
Revenue from local agencies	4,000	4,000	5,000	1,000
Earnings on investments	10,000	10,000	213,891	203,891
	<u>14,082,410</u>	<u>14,082,410</u>	<u>15,037,346</u>	<u>954,936</u>
EXPENDITURES				
General government	<u>13,675,403</u>	<u>13,273,519</u>	<u>13,045,608</u>	<u>(227,911)</u>
	<u>13,675,403</u>	<u>13,273,519</u>	<u>13,045,608</u>	<u>(227,911)</u>
Net changes in fund balances	<u>\$ 407,007</u>	<u>\$ 808,891</u>	1,991,738	<u>\$ 1,182,847</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			1,081,630	
Effect of market value adjustment on investments			13,596	
Effect of unrecorded deferred inflows			(1,054,745)	
Beginning fund balances			<u>3,082,346</u>	
Ending fund balances			<u>\$ 5,114,565</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, 2023

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Earnings on investments	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
EXPENDITURES				
General government	48,450,000	6,400,000	76,979	(6,323,021)
Public safety	-	-	2,496,911	2,496,911
Judicial	-	-	106,829	106,829
Public health	-	-	758,484	758,484
Transportation	-	17,000,000	69,679	(16,930,321)
	<u>48,450,000</u>	<u>23,400,000</u>	<u>3,508,882</u>	<u>(19,891,118)</u>
Excess of revenues over (under) expenditures	<u>(48,350,000)</u>	<u>(23,300,000)</u>	<u>(3,508,882)</u>	<u>19,791,118</u>
Other financing sources (uses):				
Operating transfers-in	-	-	11,328	11,328
Operating transfers-out	-	-	(2,505,261)	(2,505,261)
Total other financing sources (uses)	-	-	(2,493,933)	(2,493,933)
Net changes in fund balances	<u>\$ (48,350,000)</u>	<u>\$ (23,300,000)</u>	<u>(6,002,815)</u>	<u>\$ 17,297,185</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			-	
Effect of market value adjustment on investments			518,814	
Effect of unrecorded liabilities			6,014,143	
Effect of due to/from other funds			(11,328)	
Beginning fund balances			(847,349)	
Prior period adjustment			-	
Ending fund balances			<u>\$ (328,535)</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, 2023

	Budgeted Amounts		Budgetary Basis	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Earnings on investments	\$ 60,000	\$ 60,000	\$ 313,461	\$ 253,461
	<u>60,000</u>	<u>60,000</u>	<u>313,461</u>	<u>253,461</u>
EXPENDITURES				
Debt service	<u>5,315,918</u>	<u>5,311,879</u>	<u>5,312,418</u>	<u>539</u>
	<u>5,315,918</u>	<u>5,311,879</u>	<u>5,312,418</u>	<u>539</u>
Excess of revenues over (under) expenditures	<u>(5,255,918)</u>	<u>(5,251,879)</u>	<u>(4,998,957)</u>	<u>252,922</u>
Other financing sources (uses):				
Operating transfers-in	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,880,000</u>	<u>-</u>
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,880,000</u>	<u>-</u>
Net changes in fund balances	<u>\$ (3,255,918)</u>	<u>\$ (3,251,879)</u>	<u>(3,118,957)</u>	<u>\$ 252,922</u>
Reconciliation of budgetary basis to government fund statement of changes in fund balance:				
Effect of unrecorded assets			17,182	
Effect of market value adjustment on investments			129,335	
Beginning fund balances			<u>10,210,444</u>	
Ending fund balances			<u>\$ 7,238,004</u>	

ST. CLAIR COUNTY, ILLINOIS
Notes to Other Required Supplementary Information
December 31, 2023

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, 2023

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
ASSETS						
Cash	\$ 1,343,269	\$ -	\$ -	\$ -	\$ -	\$ -
Equity in cash and investment pool	43,498,289	1,320,764	13,381,394	65,856	993,788	6,653,728
Accounts receivable	4,672,294	-	778,276	-	43,125	62,350
Taxes receivable	12,212,111	-	-	-	-	5,701,560
Lease receivable	240,715	-	-	-	-	-
Interest receivable	205,217	4,797	-	605	-	18,160
Internal balances	9,803,997	-	-	-	-	(927)
Inventory	89,024	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	1,312,917
Total assets	<u>\$ 72,064,916</u>	<u>\$ 1,325,561</u>	<u>\$ 14,159,670</u>	<u>\$ 66,461</u>	<u>\$ 1,036,913</u>	<u>\$ 13,747,788</u>
LIABILITIES						
Liabilities						
Accounts payable	\$ 1,884,612	\$ -	\$ -	\$ 921	\$ 34,099	\$ 898,863
Accrued salaries	1,228,348	-	-	7,891	2,909	11,192
Internal balances	7,427	-	-	-	-	9,679
Funds held in escrow	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	1,042,963
Unearned income	-	-	-	-	-	-
Total liabilities	<u>3,120,387</u>	<u>-</u>	<u>-</u>	<u>8,812</u>	<u>37,008</u>	<u>1,962,697</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to leases	233,373	-	-	-	-	-
Deferred taxes and related fees	<u>13,131,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,701,560</u>
Total deferred inflows of resources	<u>13,364,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,701,560</u>
FUND BALANCE						
Nonspendable	89,024	-	-	-	-	1,312,917
Restricted	-	-	-	-	-	4,770,614
Committed	-	-	-	57,649	611,331	-
Assigned	-	1,325,561	-	-	388,574	-
Unassigned	<u>55,491,120</u>	<u>-</u>	<u>14,159,670</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>55,580,144</u>	<u>1,325,561</u>	<u>14,159,670</u>	<u>57,649</u>	<u>999,905</u>	<u>6,083,531</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 72,064,916</u>	<u>\$ 1,325,561</u>	<u>\$ 14,159,670</u>	<u>\$ 66,461</u>	<u>\$ 1,036,913</u>	<u>\$ 13,747,788</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet - All General Fund Accounts
December 31, 2023

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
ASSETS							
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,571	\$ 1,355,840
Equity in cash and investment pool	99,831	735,722	-	22,790	459,302	4,584	67,236,048
Accounts receivable	-	3,881	409,543	151,721	-	-	6,121,190
Taxes receivable	-	-	-	-	-	-	17,913,671
Lease receivable	-	-	-	-	-	-	240,715
Interest receivable	151,400	-	-	85	1,421	-	381,685
Internal balances	9,111,117	745	(251,072)	(25,403)	(340,092)	(6)	18,298,359
Inventory	-	-	-	-	-	-	89,024
Prepaid expenditures	-	-	-	-	-	-	1,312,917
Total assets	<u>\$ 9,362,348</u>	<u>\$ 740,348</u>	<u>\$ 158,471</u>	<u>\$ 149,193</u>	<u>\$ 120,631</u>	<u>\$ 17,149</u>	<u>\$ 112,949,449</u>
LIABILITIES							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ 735	\$ -	\$ -	\$ 2,819,230
Accrued salaries	-	112,155	103,511	-	-	-	1,466,006
Internal balances	-	-	-	-	120,631	56,038	193,775
Funds held in escrow	-	-	-	-	-	(38,889)	(38,889)
Other liabilities	-	-	-	-	-	-	1,042,963
Unearned income	-	628,193	-	-	-	-	628,193
Total liabilities	<u>-</u>	<u>740,348</u>	<u>103,511</u>	<u>735</u>	<u>120,631</u>	<u>17,149</u>	<u>6,111,278</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows related to leases	-	-	-	-	-	-	233,373
Deferred taxes and related fees	-	-	-	-	-	-	18,832,572
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,065,945</u>
FUND BALANCE							
Nonspendable	-	-	-	-	-	-	1,401,941
Restricted	-	-	-	-	-	-	4,770,614
Committed	9,362,348	-	54,960	148,458	-	-	10,234,746
Assigned	-	-	-	-	-	-	1,714,135
Unassigned	-	-	-	-	-	-	69,650,790
Total fund balance	<u>9,362,348</u>	<u>-</u>	<u>54,960</u>	<u>148,458</u>	<u>-</u>	<u>-</u>	<u>87,772,226</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 9,362,348</u>	<u>\$ 740,348</u>	<u>\$ 158,471</u>	<u>\$ 149,193</u>	<u>\$ 120,631</u>	<u>\$ 17,149</u>	<u>\$ 112,949,449</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, 2023

	General County	Working Cash	Personal Property Replacement Tax	Geographic Information System	Pari- Mutuel	Tort Liability
REVENUES						
Property taxes	\$ 10,813,205	\$ -	\$ -	\$ -	\$ -	\$ 5,415,388
State income tax	8,359,738	-	-	-	-	-
Personal property replacement tax	-	-	7,245,064	-	-	-
Sales tax	15,417,311	-	-	-	-	-
Other taxes	-	-	-	-	477,524	-
Revenue from federal/state agencies	832,844	-	-	-	-	-
Revenue from local agencies	-	-	-	-	-	104,539
Licenses, permits, fines, fees and services	14,206,859	-	-	283,105	88,491	-
Earnings on investments	2,420,891	54,745	103,751	9,978	9,741	226,865
Earnings on investments - leases	1,175	-	-	-	-	-
Miscellaneous revenues	95,508	-	-	-	-	-
	<u>52,147,531</u>	<u>54,745</u>	<u>7,348,815</u>	<u>293,083</u>	<u>575,756</u>	<u>5,746,792</u>
EXPENDITURES						
General government	20,070,208	-	-	511,969	529,794	3,723,160
Public safety	15,883,974	-	-	-	-	-
Judicial	5,135,728	-	-	-	-	-
Public Health	33,000	-	-	-	-	-
	<u>41,122,910</u>	<u>-</u>	<u>-</u>	<u>511,969</u>	<u>529,794</u>	<u>3,723,160</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,024,621</u>	<u>54,745</u>	<u>7,348,815</u>	<u>(218,886)</u>	<u>45,962</u>	<u>2,023,632</u>
Other financing sources (uses)						
Lease and other financing proceeds	2,202,999	-	-	-	-	-
Operating transfers-in	571,468	-	-	-	-	-
Operating transfers-out	(2,338,784)	-	(10,853,238)	-	-	(578,653)
Intra fund transfers (net)	(2,133,994)	-	-	-	-	-
	<u>(1,698,311)</u>	<u>-</u>	<u>(10,853,238)</u>	<u>-</u>	<u>-</u>	<u>(578,653)</u>
Net changes in fund balances	9,326,310	54,745	(3,504,423)	(218,886)	45,962	1,444,979
Beginning 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>
Ending fund balances	<u>\$ 55,580,144</u>	<u>\$ 1,325,561</u>	<u>\$ 14,159,670</u>	<u>\$ 57,649</u>	<u>\$ 999,905</u>	<u>\$ 6,083,531</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, 2023

	Capital Replacement	MetroLink Security	Dispatching Services	State's Attorney Programs	Payroll Escrow	Pool	Total General Fund
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,228,593
State income tax	-	-	-	-	-	-	8,359,738
Personal property replacement tax	-	-	-	-	-	-	7,245,064
Sales tax	-	-	-	-	-	-	15,417,311
Other taxes	-	-	-	-	-	-	477,524
Revenue from federal/state agencies	-	-	-	-	-	-	832,844
Revenue from local agencies	-	-	-	-	-	-	104,539
Licenses, permits, fines, fees and services	-	1,898,483	1,990,413	24,687	-	-	18,492,038
Earnings on investments	1,406,338	(1,070)	(8,214)	167	-	-	4,223,192
Earnings on investments - leases	-	-	-	-	-	-	1,175
Miscellaneous revenues	-	-	-	149,669	-	-	245,177
	<u>1,406,338</u>	<u>1,897,413</u>	<u>1,982,199</u>	<u>174,523</u>	<u>-</u>	<u>-</u>	<u>71,627,195</u>
EXPENDITURES							
General government	24,376	-	-	-	-	-	24,859,507
Public safety	-	1,843,327	1,879,701	-	-	-	19,607,002
Judicial	-	-	-	735	-	-	5,136,463
Public Health	-	-	-	-	-	-	33,000
	<u>24,376</u>	<u>1,843,327</u>	<u>1,879,701</u>	<u>735</u>	<u>-</u>	<u>-</u>	<u>49,635,972</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,381,962</u>	<u>54,086</u>	<u>102,498</u>	<u>173,788</u>	<u>-</u>	<u>-</u>	<u>21,991,223</u>
Other financing sources (uses)							
Lease and other financing proceeds	-	-	-	-	-	-	2,202,999
Operating transfers-in	-	-	-	-	-	-	571,468
Operating transfers-out	6,192,127	-	-	-	-	-	(7,578,548)
Intra fund transfers (net)	-	-	2,133,994	-	-	-	-
Total other financing sources (uses)	<u>6,192,127</u>	<u>-</u>	<u>2,133,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,804,081)</u>
Net changes in fund balances	7,574,089	54,086	2,236,492	173,788	-	-	17,187,142
Beginning 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>
Ending fund balances	<u>\$ 9,362,348</u>	<u>\$ -</u>	<u>\$ 54,960</u>	<u>\$ 148,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,772,226</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Transportation Fund Accounts
For the year ended December 31, 2023

	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	8,777,702	8,546,214	6,883,911	18,566,458	23,918,949	348,852	2,875,405	285,968	-	70,203,459
Accounts receivable	-	-	-	507,140	-	-	121,176	-	-	628,316
Taxes receivable	2,908,119	127,399	1,558,363	-	-	-	-	-	-	4,593,881
Lease receivable	36,623	-	-	-	-	-	-	-	-	36,623
Interest receivable	27,912	31,638	22,597	62,973	86,563	798	12,515	1,466	-	246,462
Internal balances	(88,509)	34,131	(38)	18,400	-	(3,890)	(50,213)	-	95,773	5,654
Inventory	-	-	-	382,406	-	-	-	-	-	382,406
Prepaid expenses	-	-	-	-	-	197,568	-	-	-	197,568
Advances to other governments	-	-	-	-	1,200,000	-	-	-	-	1,200,000
Total assets	<u>\$ 11,662,347</u>	<u>\$ 8,739,382</u>	<u>\$ 8,464,833</u>	<u>\$ 19,537,377</u>	<u>\$ 25,205,512</u>	<u>\$ 543,328</u>	<u>\$ 2,958,883</u>	<u>\$ 287,434</u>	<u>\$ 95,773</u>	<u>\$ 77,494,869</u>
LIABILITIES										
Accounts payable	\$ 70,995	\$ 1,000,000	\$ 4,283,177	\$ 1,106,877	\$ -	\$ 10,821	\$ 35,123	\$ -	\$ -	\$ 6,506,993
Accrued salaries	-	-	-	-	-	-	-	-	95,773	95,773
Total liabilities	<u>70,995</u>	<u>1,000,000</u>	<u>4,283,177</u>	<u>1,106,877</u>	<u>-</u>	<u>10,821</u>	<u>35,123</u>	<u>-</u>	<u>95,773</u>	<u>6,602,766</u>
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	35,558	-	-	-	-	-	-	-	-	35,558
Deferred taxes and related fees	2,908,119	127,399	1,558,363	-	-	-	-	-	-	4,593,881
Total deferred inflows of resources	<u>2,943,677</u>	<u>127,399</u>	<u>1,558,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,629,439</u>
FUND BALANCE										
Nonspendable	-	-	-	382,406	-	197,568	-	-	-	579,974
Restricted	8,647,675	7,611,983	2,623,293	18,048,094	25,205,512	334,939	2,923,760	287,434	-	65,682,690
	<u>8,647,675</u>	<u>7,611,983</u>	<u>2,623,293</u>	<u>18,430,500</u>	<u>25,205,512</u>	<u>532,507</u>	<u>2,923,760</u>	<u>287,434</u>	<u>-</u>	<u>66,262,664</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 11,662,347</u>	<u>\$ 8,739,382</u>	<u>\$ 8,464,833</u>	<u>\$ 19,537,377</u>	<u>\$ 25,205,512</u>	<u>\$ 543,328</u>	<u>\$ 2,958,883</u>	<u>\$ 287,434</u>	<u>\$ 95,773</u>	<u>\$ 77,494,869</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Transportation Fund Accounts
For the year ended December 31, 2023

	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	\$ 2,755,355	\$ 116,790	\$ 1,474,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,347,124
Motor fuel tax	-	-	-	6,497,317	-	-	1,347,351	-	-	7,844,668
Revenue from federal/state agencies	-	15,060	-	-	-	-	-	-	-	15,060
Revenue from local agencies	-	-	-	48	-	1,120,717	-	-	-	1,120,765
Licenses, permits, fines, fees and services	183,894	-	3,250	25,079	-	(717)	-	-	-	211,506
Earnings on investments	320,556	364,294	265,822	701,795	984,380	10,368	147,823	17,892	-	2,812,930
Earnings on investments - leases	1,384	-	-	-	-	-	-	-	-	1,384
Miscellaneous revenues	108	-	-	54,161	-	1,581	-	-	-	55,850
	<u>3,261,297</u>	<u>496,144</u>	<u>1,744,051</u>	<u>7,278,400</u>	<u>984,380</u>	<u>1,131,949</u>	<u>1,495,174</u>	<u>17,892</u>	<u>-</u>	<u>16,409,287</u>
EXPENDITURES										
Transportation	<u>1,894,162</u>	<u>387,953</u>	<u>3,526,543</u>	<u>3,788,131</u>	<u>-</u>	<u>752,055</u>	<u>1,933,919</u>	<u>129,607</u>	<u>-</u>	<u>12,412,370</u>
	<u>1,894,162</u>	<u>387,953</u>	<u>3,526,543</u>	<u>3,788,131</u>	<u>-</u>	<u>752,055</u>	<u>1,933,919</u>	<u>129,607</u>	<u>-</u>	<u>12,412,370</u>
Excess of revenues over (under) expenditures	<u>1,367,135</u>	<u>108,191</u>	<u>(1,782,492)</u>	<u>3,490,269</u>	<u>984,380</u>	<u>379,894</u>	<u>(438,745)</u>	<u>(111,715)</u>	<u>-</u>	<u>3,996,917</u>
Other financing sources (uses)										
Lease and other financing proceeds	40,933									40,933
Operating transfers-out	-	-	-	(1,880,000)	-	-	-	-	-	(1,880,000)
Total other financing sources (uses)	<u>40,933</u>	<u>-</u>	<u>-</u>	<u>(1,880,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,839,067)</u>
Net changes in fund balances	1,408,068	108,191	(1,782,492)	1,610,269	984,380	379,894	(438,745)	(111,715)	-	2,157,850
Beginning 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>
Ending fund balances	<u>\$ 8,647,675</u>	<u>\$ 7,611,983</u>	<u>\$ 2,623,293</u>	<u>\$ 18,430,500</u>	<u>\$ 25,205,512</u>	<u>\$ 532,507</u>	<u>\$ 2,923,760</u>	<u>\$ 287,434</u>	<u>\$ -</u>	<u>\$ 66,262,664</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2023

	Social Security	Retirement Fund	Sale and Error	Indemnity	Recorder's Office Escrow	Trustee Demolition Fund	Metro-East Park & Recreation	Veteran's Assistance	Office on Aging
ASSETS									
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -
Equity in cash and investment pool	2,674,342	12,320,537	807,882	1,131,636	356,719	4,347,919	4,908,714	988,561	20,013
Accounts receivable	18,034	7,606	113,519	49,375	-	757,784	252,682	-	-
Taxes receivable	2,459,305	3,968,554	-	-	-	-	-	484,780	-
Lease receivable	-	-	-	-	-	-	237,292	-	-
Interest receivable	8,108	33,998	2,538	-	1,523	12,400	17,816	3,324	-
Internal balances	73	56,038	-	-	-	-	-	371	-
Inventory	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 5,159,862</u>	<u>\$ 16,386,733</u>	<u>\$ 923,939</u>	<u>\$ 1,181,011</u>	<u>\$ 358,242</u>	<u>\$ 5,118,103</u>	<u>\$ 5,416,704</u>	<u>\$ 1,477,036</u>	<u>\$ 20,013</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 6,178	\$ 75,500	\$ 66,373	\$ 3,850	\$ -
Accrued salaries	-	-	-	-	8,273	-	6,048	11,013	-
Accrued payroll related costs	154,774	167,752	-	-	-	-	-	-	-
Internal balances	10,810	20,018	341,483	140,880	-	-	-	-	-
Unearned income	-	-	-	-	-	-	-	-	-
Total liabilities	<u>165,584</u>	<u>187,770</u>	<u>341,483</u>	<u>140,880</u>	<u>14,451</u>	<u>75,500</u>	<u>72,421</u>	<u>14,863</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred inflows related to leases	-	-	-	-	-	-	229,122	-	-
Deferred taxes and related fees	<u>2,459,305</u>	<u>3,968,554</u>	<u>113,516</u>	<u>49,378</u>	<u>-</u>	<u>757,784</u>	<u>-</u>	<u>484,780</u>	<u>-</u>
Total deferred inflows of resources	<u>2,459,305</u>	<u>3,968,554</u>	<u>113,516</u>	<u>49,378</u>	<u>-</u>	<u>757,784</u>	<u>229,122</u>	<u>484,780</u>	<u>-</u>
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	2,534,973	12,230,409	468,940	990,753	343,791	4,284,819	5,115,161	977,393	20,013
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balance	<u>2,534,973</u>	<u>12,230,409</u>	<u>468,940</u>	<u>990,753</u>	<u>343,791</u>	<u>4,284,819</u>	<u>5,115,161</u>	<u>977,393</u>	<u>20,013</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,159,862</u>	<u>\$ 16,386,733</u>	<u>\$ 923,939</u>	<u>\$ 1,181,011</u>	<u>\$ 358,242</u>	<u>\$ 5,118,103</u>	<u>\$ 5,416,704</u>	<u>\$ 1,477,036</u>	<u>\$ 20,013</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2023

	County Clerk Grants	General Grants	County Health	Landfill Surcharge	Mental Health	Mental Health Grants	Civil Defense Emergency	Emergency Telephone System	Pet Population
ASSETS									
Cash	\$ -	\$ 461,923	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 502	\$ -
Equity in cash and investment pool	119,136	-	4,631,065	521,752	2,852,220	50,382	834,141	5,774,982	85,012
Accounts receivable	81,461	-	1,692,549	98,328	-	111,376	-	584,359	-
Taxes receivable	-	-	734,825	-	3,214,291	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	257,370	-
Interest receivable	-	-	15,536	1,803	7,513	-	1,419	19,773	286
Internal balances	-	-	60,601	17,254	5,370	-	-	75	-
Inventory	-	-	5,686	-	-	-	-	-	-
Prepaid expenditures	-	-	21,375	-	-	-	-	-	-
Total assets	<u>\$ 200,597</u>	<u>\$ 461,923</u>	<u>\$ 7,161,987</u>	<u>\$ 639,137</u>	<u>\$ 6,079,394</u>	<u>\$ 161,758</u>	<u>\$ 835,560</u>	<u>\$ 6,637,061</u>	<u>\$ 85,298</u>
LIABILITIES									
Accounts payable	\$ 692	\$ 1,229	\$ 160,674	\$ 28,360	\$ 246,677	\$ 161,262	\$ 147,084	\$1,378,922	\$1,705
Accrued salaries	-	-	102,620	4,224	8,572	496	-	14,858	-
Accrued payroll related costs	-	-	-	-	-	-	-	-	-
Internal balances	199,946	75,086	1,776	3,012	-	-	10,987	-	-
Unearned income	-	17,896	377,394	25,000	-	-	-	-	-
Total liabilities	<u>200,638</u>	<u>94,211</u>	<u>642,464</u>	<u>60,596</u>	<u>255,249</u>	<u>161,758</u>	<u>158,071</u>	<u>1,393,780</u>	<u>1,705</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred inflows related to leases	-	-	-	-	-	-	-	252,476	-
Deferred taxes and related fees	-	-	734,825	-	3,214,291	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>734,825</u>	<u>-</u>	<u>3,214,291</u>	<u>-</u>	<u>-</u>	<u>252,476</u>	<u>-</u>
FUND BALANCES									
Nonspendable	-	-	27,061	-	-	-	-	-	-
Restricted	-	367,712	5,757,637	578,541	2,609,854	-	677,489	4,990,805	83,593
Unassigned	(41)	-	-	-	-	-	-	-	-
Total fund balance	<u>(41)</u>	<u>367,712</u>	<u>5,784,698</u>	<u>578,541</u>	<u>2,609,854</u>	<u>-</u>	<u>677,489</u>	<u>4,990,805</u>	<u>83,593</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 200,597</u>	<u>\$ 461,923</u>	<u>\$ 7,161,987</u>	<u>\$ 639,137</u>	<u>\$ 6,079,394</u>	<u>\$ 161,758</u>	<u>\$ 835,560</u>	<u>\$ 6,637,061</u>	<u>\$ 85,298</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2023

	Court Services Accounts									
	Court Automation	Court Document Storage	Electronic Citation	Circuit Clerk Title IV-D BSCE	Maintenance/ Child Support Collection	Foreclosure Mediation	Custody Exchange	Law Library	Bailiff	Total Court Services
ASSETS										
Cash	\$ 13,265	\$ 12,905	\$ 5,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,004	\$ 41,662
Equity in cash and investment pool	2,766,732	2,928,726	597,977	1,622	14,559	170,608	80,933	1,813,429	492,248	8,866,834
Accounts receivable	-	-	-	6,636	-	-	-	-	-	6,636
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	10,348	10,915	2,106	-	263	524	283	5,902	1,308	31,649
Internal balances	21,002	12,516	-	-	278	-	-	9	146	33,951
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,811,347</u>	<u>\$ 2,965,062</u>	<u>\$ 605,571</u>	<u>\$ 8,258</u>	<u>\$ 15,100</u>	<u>\$ 171,132</u>	<u>\$ 81,216</u>	<u>\$ 1,819,340</u>	<u>\$ 503,706</u>	<u>\$ 8,980,732</u>
LIABILITIES										
Accounts payable	\$8,053	\$ 31,927	\$ -	\$ -	\$0	\$ -	\$80,000	\$ 274	\$ -	\$ 120,254
Accrued salaries	18,971	24,668	-	1,739	-	-	-	3,383	23,050	71,811
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	-	-	-	-	-	-	-	-	406,627	406,627
Unearned income	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>27,024</u>	<u>56,595</u>	<u>-</u>	<u>1,739</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>3,657</u>	<u>429,677</u>	<u>598,692</u>
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	-	-	-	-	-	-	-	-	-	-
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,784,323	2,908,467	605,571	6,519	15,100	171,132	1,216	1,815,683	74,029	8,382,040
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>2,784,323</u>	<u>2,908,467</u>	<u>605,571</u>	<u>6,519</u>	<u>15,100</u>	<u>171,132</u>	<u>1,216</u>	<u>1,815,683</u>	<u>74,029</u>	<u>8,382,040</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,811,347</u>	<u>\$ 2,965,062</u>	<u>\$ 605,571</u>	<u>\$ 8,258</u>	<u>\$ 15,100</u>	<u>\$ 171,132</u>	<u>\$ 81,216</u>	<u>\$ 1,819,340</u>	<u>\$ 503,706</u>	<u>\$ 8,980,732</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2023

	State's Attorney Title IV-D BSCE	CASA	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
ASSETS										
Cash	\$ -	\$ 16	\$ -	\$ -	\$ 185	\$ -	\$ 19,093	\$ 726	\$ -	\$ -
Equity in cash and investment pool	37,629	4,365	71,836	11,255	152,570	343,776	2,695,887	77,380	217,023	138,529
Accounts receivable	201,287	-	-	-	-	6,343	412,479	-	324,390	-
Taxes receivable	-	-	92,943	-	-	-	-	-	732,727	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	15	177	41	549	1,079	11,256	263	-	414
Internal balances	-	-	-	-	-	-	1,043,183	-	203	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 238,916</u>	<u>\$ 4,396</u>	<u>\$ 164,956</u>	<u>\$ 11,296</u>	<u>\$ 153,304</u>	<u>\$ 351,198</u>	<u>\$ 4,181,898</u>	<u>\$ 78,369</u>	<u>\$ 1,274,343</u>	<u>\$ 138,943</u>
LIABILITIES										
Accounts payable	\$ 134	\$ -	\$ 6,750	\$ -	\$ -	\$ -	\$ 5,034	\$ -	\$ 2,654	\$ 1,811
Accrued salaries	20,152	-	-	-	-	-	75,354	-	50,170	599
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	162,918	-	-	-	-	30,759	-	-	1,042,095	-
Unearned income	-	-	-	-	-	204,995	-	-	-	-
Total liabilities	<u>183,204</u>	<u>-</u>	<u>6,750</u>	<u>-</u>	<u>-</u>	<u>235,754</u>	<u>80,388</u>	<u>-</u>	<u>1,094,919</u>	<u>2,410</u>
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	-	-	-	-	-	-	-	-	-	-
Deferred taxes and related fees	-	-	92,943	-	-	-	-	-	732,727	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>92,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>732,727</u>	<u>-</u>
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	55,712	4,396	65,263	11,296	153,304	115,444	4,101,510	78,369	-	136,533
Unassigned	-	-	-	-	-	-	-	-	(553,303)	-
Total fund balance	<u>55,712</u>	<u>4,396</u>	<u>65,263</u>	<u>11,296</u>	<u>153,304</u>	<u>115,444</u>	<u>4,101,510</u>	<u>78,369</u>	<u>(553,303)</u>	<u>136,533</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 238,916</u>	<u>\$ 4,396</u>	<u>\$ 164,956</u>	<u>\$ 11,296</u>	<u>\$ 153,304</u>	<u>\$ 351,198</u>	<u>\$ 4,181,898</u>	<u>\$ 78,369</u>	<u>\$ 1,274,343</u>	<u>\$ 138,943</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2023

	Law Enforcement and Prosecution Programs									
	County Drug Traffic Prevention	Sheriff's DUI Fund	Transportation Safety	Sheriff's Asset Forfeiture	Commissary Fund	Jail Medical	Victim Witness Grant	Domestic Violence Advocate Grant	Stop Grant	Judicial Grant
ASSETS										
Cash	\$ 9	\$ 840	\$ -	\$ -	\$ 80,039	\$ 958	\$ -	\$ -	\$ -	\$ -
Equity in cash and investment pool	1,516	15,634	1,677	360,067	647,347	2,822	5,398	18,801	-	-
Accounts receivable	-	-	-	2,248	9,923	-	12,391	16,925	422,515	5,995
Taxes receivable	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	4	61	6	1,080	1,737	29	-	-	-	-
Internal balances	-	-	-	41,038	156	-	-	-	39,834	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,529</u>	<u>\$ 16,535</u>	<u>\$ 1,683</u>	<u>\$ 404,433</u>	<u>\$ 739,202</u>	<u>\$ 3,809</u>	<u>\$ 17,789</u>	<u>\$ 35,726</u>	<u>\$ 462,349</u>	<u>\$ 5,995</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ 600	\$ 633	\$ -	\$ -	\$ -	\$ 115,564	\$ 1,947
Accrued salaries	-	-	-	-	1,585	-	1,783	1,635	16,558	376
Accrued payroll related costs	-	-	-	-	-	-	-	-	-	-
Internal balances	717	-	-	-	-	-	7,972	32,429	326,026	3,672
Unearned income	-	-	-	264,616	-	-	-	-	-	-
Total liabilities	<u>717</u>	<u>-</u>	<u>-</u>	<u>265,216</u>	<u>2,218</u>	<u>-</u>	<u>9,755</u>	<u>34,064</u>	<u>458,148</u>	<u>5,995</u>
DEFERRED INFLOWS OF RESOURCES										
Deferred inflows related to leases	-	-	-	-	-	-	-	-	-	-
Deferred taxes and related fees	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	812	16,535	1,683	139,217	736,984	3,809	8,034	1,662	4,201	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>812</u>	<u>16,535</u>	<u>1,683</u>	<u>139,217</u>	<u>736,984</u>	<u>3,809</u>	<u>8,034</u>	<u>1,662</u>	<u>4,201</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,529</u>	<u>\$ 16,535</u>	<u>\$ 1,683</u>	<u>\$ 404,433</u>	<u>\$ 739,202</u>	<u>\$ 3,809</u>	<u>\$ 17,789</u>	<u>\$ 35,726</u>	<u>\$ 462,349</u>	<u>\$ 5,995</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheets - All Nonmajor Governmental Funds
December 31, 2023

	(continued)					
	States Attorney Grants	Probation Grants	Sheriff Grants	Auto Theft Grants	Total Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds
ASSETS						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 606,503
Equity in cash and investment pool	315,383	-	-	1,596,124	1,935,706	58,006,866
Accounts receivable	20,716	124,798	117,428	-	720,768	5,451,147
Taxes receivable	-	-	-	-	-	11,687,425
Lease receivable	-	-	-	-	-	494,662
Interest receivable	-	-	-	-	-	174,397
Internal balances	3,842	-	-	-	43,676	1,301,989
Inventory	-	-	-	-	-	5,686
Prepaid expenditures	-	-	-	6,600	6,600	27,975
Total assets	<u>\$ 339,941</u>	<u>\$ 124,798</u>	<u>\$ 117,428</u>	<u>\$ 1,602,724</u>	<u>\$ 2,706,750</u>	<u>\$ 77,756,650</u>
LIABILITIES						
Accounts payable	\$ -	\$ 19,484	\$ 9,933	\$ 268,305	\$ 415,233	\$ 2,831,609
Accrued salaries	13,038	9,233	9,761	21,232	73,616	449,391
Accrued payroll related costs	-	-	-	-	-	322,526
Internal balances	36,457	96,081	96,768	-	599,405	3,046,519
Unearned income	291,575	-	-	1,302,056	1,593,631	2,483,532
Total liabilities	<u>341,070</u>	<u>124,798</u>	<u>116,462</u>	<u>1,591,593</u>	<u>2,681,885</u>	<u>9,133,577</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to leases	-	-	-	-	-	481,598
Deferred taxes and related fees	-	-	-	-	-	12,608,103
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,089,701</u>
FUND BALANCES						
Nonspendable	-	-	-	6,600	6,600	33,661
Restricted	-	-	966	4,531	19,394	56,054,184
Unassigned	(1,129)	-	-	-	(1,129)	(554,473)
Total fund balance	<u>(1,129)</u>	<u>-</u>	<u>966</u>	<u>11,131</u>	<u>24,865</u>	<u>55,533,372</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 339,941</u>	<u>\$ 124,798</u>	<u>\$ 117,428</u>	<u>\$ 1,602,724</u>	<u>\$ 2,706,750</u>	<u>\$ 77,756,650</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, 2023

	Social Security	Retirement Fund	Sale and Error	Indemnity	Recorders Office Escrow	Trustee Demolition Fund	Metro-East Park & Recreation	Veterans Assistance	Office on Aging
REVENUES									
Property taxes	\$ 2,275,094	\$ 4,109,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 458,498	\$ -
Revenue from federal/state agencies	-	-	-	-	-	-	-	-	-
Revenue from local agencies	-	-	-	-	-	1,223,923	1,508,436	-	20,173
Licenses, permits, fines, fees and services	-	-	316,140	140,880	312,949	-	17,506	-	-
Earnings on investments	108,885	377,353	29,826	13,703	19,077	135,101	203,180	40,839	(160)
Earnings on investments - leases	-	-	-	-	-	-	4,827	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-
	<u>2,383,979</u>	<u>4,486,611</u>	<u>345,966</u>	<u>154,583</u>	<u>332,026</u>	<u>1,359,024</u>	<u>1,733,949</u>	<u>499,337</u>	<u>20,013</u>
EXPENDITURES									
General government	2,411,956	2,013,428	154,825	-	459,336	443,683	1,435,832	486,585	-
Public safety	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
	<u>2,411,956</u>	<u>2,013,428</u>	<u>154,825</u>	<u>-</u>	<u>459,336</u>	<u>443,683</u>	<u>1,435,832</u>	<u>486,585</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,977)</u>	<u>2,473,183</u>	<u>191,141</u>	<u>154,583</u>	<u>(127,310)</u>	<u>915,341</u>	<u>298,117</u>	<u>12,752</u>	<u>20,013</u>
Other financing sources (uses)									
Lease and other financing proceeds	-	-	-	-	-	-	-	-	-
Operating transfers-in	-	1,153,238	-	-	-	-	-	-	-
Operating transfers-out	(98,771)	(43,114)	(430,588)	(140,880)	-	-	-	-	-
Total other financing sources (uses)	<u>(98,771)</u>	<u>1,110,124</u>	<u>(430,588)</u>	<u>(140,880)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(126,748)	3,583,307	(239,447)	13,703	(127,310)	915,341	298,117	12,752	20,013
Beginning 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>-</u>
Ending fund balances	<u>\$ 2,534,973</u>	<u>\$ 12,230,409</u>	<u>\$ 468,940</u>	<u>\$ 990,753</u>	<u>\$ 343,791</u>	<u>\$ 4,284,819</u>	<u>\$ 5,115,161</u>	<u>\$ 977,393</u>	<u>\$ 20,013</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, 2023

	County Clerk Grants	General Grants	County Health	Landfill Surcharge	Mental Health	Mental Health Grants	Civil Defense Emergency	Emergency Telephone System	Pet Population
REVENUES									
Property taxes	\$ -	\$ -	\$ 692,079	\$ -	\$ 3,049,441	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	115,023	250,838	5,136,719	-	-	566,230	(1)	-	-
Revenue from local agencies	-	120,000	252,748	-	284	-	-	-	-
Licenses, permits, fines, fees and services	-	82	623,388	462,172	-	-	-	4,211,513	36,423
Earnings on investments	298	(1,398)	190,098	18,054	101,449	-	7,424	218,775	3,111
Earnings on investments - leases	-	-	-	-	-	-	-	3,842	-
Miscellaneous revenues	-	56,717	2,856	28,143	321,465	650	-	1,839	-
	<u>115,321</u>	<u>426,239</u>	<u>6,897,888</u>	<u>508,369</u>	<u>3,472,639</u>	<u>566,880</u>	<u>7,423</u>	<u>4,435,969</u>	<u>39,534</u>
EXPENDITURES									
General government	151,402	14,918	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	339,139	4,634,360	23,247
Judicial	-	92,679	-	-	-	-	-	-	-
Public health	-	3,568	6,250,702	537,174	3,161,199	568,774	-	-	-
Debt service	-	-	-	-	-	-	-	477,915	-
	<u>151,402</u>	<u>111,165</u>	<u>6,250,702</u>	<u>537,174</u>	<u>3,161,199</u>	<u>568,774</u>	<u>339,139</u>	<u>5,112,275</u>	<u>23,247</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,081)</u>	<u>315,074</u>	<u>647,186</u>	<u>(28,805)</u>	<u>311,440</u>	<u>(1,894)</u>	<u>(331,716)</u>	<u>(676,306)</u>	<u>16,287</u>
Other financing sources (uses)									
Lease and other financing proceeds	-	-	-	-	-	-	-	227,005	-
Operating transfers-in	-	28,769	-	-	-	-	241,150	-	-
Operating transfers-out	-	-	-	-	(2,543)	2,543	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>28,769</u>	<u>-</u>	<u>-</u>	<u>(2,543)</u>	<u>2,543</u>	<u>241,150</u>	<u>227,005</u>	<u>-</u>
Net changes in fund balances	(36,081)	343,843	647,186	(28,805)	308,897	649	(90,566)	(449,301)	16,287
Beginning fund balances	<u>36,040</u>	<u>23,869</u>	<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>
Ending fund balances	<u>\$ (41)</u>	<u>\$ 367,712</u>	<u>\$ 5,784,698</u>	<u>\$ 578,541</u>	<u>\$ 2,609,854</u>	<u>\$ -</u>	<u>\$ 677,489</u>	<u>\$ 4,990,805</u>	<u>\$ 83,593</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, 2023

	Court Services Accounts				Court Services Accounts (continued)					
	Court Automation	Court Document Storage	Electronic Citation	Circuit Clerk Title IV-D BSCE	Maintenance/ Child Support Collection	Foreclosure Mediation	Custody Exchange	Law Library	Bailiff	Total Court Services
REVENUES										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	39,696	-	-	-	-	-	39,696
Revenue from local agencies	-	-	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees and services	981,925	975,352	68,219	-	51,251	52,603	323,784	508,527	1,222,594	4,184,255
Earnings on investments	128,179	125,473	23,394	-	5,145	5,339	3,280	62,940	11,450	365,200
Earnings on investments - leases	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	215	193	-	-	-	-	-	-	-	408
	<u>1,110,319</u>	<u>1,101,018</u>	<u>91,613</u>	<u>39,696</u>	<u>56,396</u>	<u>57,942</u>	<u>327,064</u>	<u>571,467</u>	<u>1,234,044</u>	<u>4,589,559</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	953,957	953,957
Judicial	1,568,682	1,069,994	23,747	122,058	78,097	-	305,000	146,194	-	3,313,772
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>1,568,682</u>	<u>1,069,994</u>	<u>23,747</u>	<u>122,058</u>	<u>78,097</u>	<u>-</u>	<u>305,000</u>	<u>146,194</u>	<u>953,957</u>	<u>4,267,729</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(458,363)</u>	<u>31,024</u>	<u>67,866</u>	<u>(82,362)</u>	<u>(21,701)</u>	<u>57,942</u>	<u>22,064</u>	<u>425,273</u>	<u>280,087</u>	<u>321,830</u>
Other financing sources (uses)										
Lease and other financing proceeds	-	-	-	-	-	-	-	-	-	-
Operating transfers-in	-	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	-	-	93,411	(93,411)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,411</u>	<u>(93,411)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(458,363)	31,024	67,866	11,049	(115,112)	57,942	22,064	425,273	280,087	321,830
Beginning fund balances	<u>3,242,686</u>	<u>2,877,443</u>	<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>
Ending fund balances	<u>\$ 2,784,323</u>	<u>\$ 2,908,467</u>	<u>\$ 605,571</u>	<u>\$ 6,519</u>	<u>\$ 15,100</u>	<u>\$ 171,132</u>	<u>\$ 1,216</u>	<u>\$ 1,815,683</u>	<u>\$ 74,029</u>	<u>\$ 8,382,040</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, 2023

	State's Attorney Title IV-D BSCE	CASA	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
REVENUES										
Property taxes	\$ -	\$ -	\$ 86,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,799	\$ -
Revenue from federal/state agencies	689,249	-	-	-	-	44,684	1,875,456	-	1,262,779	-
Revenue from local agencies	-	-	-	-	-	-	507,312	-	69,500	-
Licenses, permits, fines, fees and services	-	323	-	14	3,007	5,889	235,053	11,556	-	87,550
Earnings on investments	-	168	2,478	467	6,222	11,260	122,435	2,844	7,837	4,192
Earnings on investments - leases	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	174	-	70	-
	<u>689,249</u>	<u>491</u>	<u>88,990</u>	<u>481</u>	<u>9,229</u>	<u>61,833</u>	<u>2,740,430</u>	<u>14,400</u>	<u>1,988,985</u>	<u>91,742</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	2,276,223	-	1,818,748	45,162
Judicial	689,248	-	86,215	-	-	737	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>689,248</u>	<u>-</u>	<u>86,215</u>	<u>-</u>	<u>-</u>	<u>737</u>	<u>2,276,223</u>	<u>-</u>	<u>1,818,748</u>	<u>45,162</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>491</u>	<u>2,775</u>	<u>481</u>	<u>9,229</u>	<u>61,096</u>	<u>464,207</u>	<u>14,400</u>	<u>170,237</u>	<u>46,580</u>
Other financing sources (uses)										
Lease and other financing proceeds	-	-	-	-	-	-	-	-	-	-
Operating transfers-in	-	-	-	-	-	-	-	-	-	-
Operating transfers-out	-	-	-	-	-	-	(3,765)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,765)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	1	491	2,775	481	9,229	61,096	460,442	14,400	170,237	46,580
Beginning fund balances	<u>55,711</u>	<u>3,905</u>	<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>
Ending fund balances	<u>\$ 55,712</u>	<u>\$ 4,396</u>	<u>\$ 65,263</u>	<u>\$ 11,296</u>	<u>\$ 153,304</u>	<u>\$ 115,444</u>	<u>\$ 4,101,510</u>	<u>\$ 78,369</u>	<u>\$ (553,303)</u>	<u>\$ 136,533</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, 2023

							Law Enforcement and Prosecution Programs			
	County Drug Traffic Prevention	Sheriff's DUI Fund	Transportation Safety	Sheriff's Asset Forfeiture	Commissary fund	Jail Medical	Victim Witness Grant	Domestic Violence Advocate Grant	Stop Grant	Judicial Grant
REVENUES										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from federal/state agencies	-	-	-	(41,460)	-	-	38,835	64,060	684,658	35,930
Revenue from local agencies	-	-	-	-	-	-	-	-	-	-
Licenses, permits, fines, fees and services	1,030	8,016	-	223,523	299,290	13,426	-	-	-	-
Earnings on investments	27	639	67	12,724	22,293	291	158	-	-	-
Earnings on investments - leases	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	7,115	65	-	-	-	-	-
	<u>1,057</u>	<u>8,655</u>	<u>67</u>	<u>201,902</u>	<u>321,648</u>	<u>13,717</u>	<u>38,993</u>	<u>64,060</u>	<u>684,658</u>	<u>35,930</u>
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	5,396	-	180,312	300,602	13,798	-	-	259,927	-
Judicial	-	-	-	-	-	-	47,392	62,427	446,886	35,929
Public health	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>5,396</u>	<u>-</u>	<u>180,312</u>	<u>300,602</u>	<u>13,798</u>	<u>47,392</u>	<u>62,427</u>	<u>706,813</u>	<u>35,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,057</u>	<u>3,259</u>	<u>67</u>	<u>21,590</u>	<u>21,046</u>	<u>(81)</u>	<u>(8,399)</u>	<u>1,633</u>	<u>(22,155)</u>	<u>1</u>
Other financing sources (uses)										
Lease and other financing proceeds	-	-	-	-	-	-	-	-	-	-
Operating transfers-in	-	-	-	-	-	-	8,556	-	22,154	-
Operating transfers-out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,556</u>	<u>-</u>	<u>22,154</u>	<u>-</u>
Net changes in fund balances	1,057	3,259	67	21,590	21,046	(81)	157	1,633	(1)	1
Beginning fund balances	<u>(245)</u>	<u>13,276</u>	<u>1,616</u>	<u>117,627</u>	<u>715,938</u>	<u>3,890</u>	<u>7,877</u>	<u>29</u>	<u>4,202</u>	<u>(1)</u>
Ending fund balances	<u>\$ 812</u>	<u>\$ 16,535</u>	<u>\$ 1,683</u>	<u>\$ 139,217</u>	<u>\$ 736,984</u>	<u>\$ 3,809</u>	<u>\$ 8,034</u>	<u>\$ 1,662</u>	<u>\$ 4,201</u>	<u>\$ -</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, 2023

	(continued)							
	States Attorney Grants	Probation Grants	Sheriff Grants	Auto Theft Grants	Law Enforcement & Prosecution Grants	Total All Nonmajor Governmental Funds	Budgetary Basis	Final Budget
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,319,681	\$ 11,319,681	\$ 11,159,550
Revenue from federal/state agencies	215,054	376,919	293,621	2,258,055	3,967,132	13,906,345	13,489,630	12,454,226
Revenue from local agencies	-	-	-	-	-	3,702,376	3,934,827	2,313,055
Licenses, permits, fines, fees and services	-	-	22,679	-	22,679	11,216,664	11,300,463	11,278,987
Earnings on investments	-	104	-	22,780	23,042	2,047,801	1,475,576	182,715
Earnings on investments - leases	-	-	-	-	-	8,669	-	-
Miscellaneous revenues	-	-	-	227	227	419,729	419,077	5,040
	<u>215,054</u>	<u>377,023</u>	<u>316,300</u>	<u>2,281,062</u>	<u>4,013,080</u>	<u>42,621,265</u>	<u>41,939,254</u>	<u>37,393,573</u>
EXPENDITURES								
General government	-	-	-	-	-	7,571,965	7,752,420	14,819,979
Public safety	-	379,289	316,768	2,356,167	3,312,151	13,903,095	12,114,922	19,245,409
Judicial	215,053	-	-	-	807,687	4,990,338	4,915,086	10,094,184
Public health	-	-	-	-	-	10,521,417	10,559,719	13,522,192
Debt service	-	-	-	-	-	477,915	477,915	492,915
	<u>215,053</u>	<u>379,289</u>	<u>316,768</u>	<u>2,356,167</u>	<u>4,119,838</u>	<u>37,464,730</u>	<u>35,820,062</u>	<u>58,174,679</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>(2,266)</u>	<u>(468)</u>	<u>(75,105)</u>	<u>(106,758)</u>	<u>5,156,535</u>	<u>6,119,192</u>	<u>(20,781,106)</u>
Other financing sources (uses)								
Lease and other financing proceeds	-	-	-	58,676	58,676	285,681	-	-
Operating transfers-in	-	500	468	-	31,678	1,454,835	1,452,836	573,427
Operating transfers-out	-	-	-	-	-	(717,118)	(575,233)	(157,927)
Total other financing sources (uses)	<u>-</u>	<u>500</u>	<u>468</u>	<u>58,676</u>	<u>90,354</u>	<u>1,023,398</u>	<u>877,603</u>	<u>415,500</u>
Net changes in fund balances	1	(1,766)	-	(16,429)	(16,404)	6,179,933	\$ 6,996,795	\$ (20,365,606)
Beginning fund balances	<u>(1,130)</u>	<u>1,766</u>	<u>966</u>	<u>27,560</u>	<u>41,269</u>	<u>49,353,439</u>		
Ending fund balances	<u>\$ (1,129)</u>	<u>\$ -</u>	<u>\$ 966</u>	<u>\$ 11,131</u>	<u>\$ 24,865</u>	<u>\$ 55,533,372</u>		

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
December 31, 2023

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
ASSETS				
Current assets				
Cash	\$ 150,000	\$ -	\$ 430,156	\$ 580,156
Equity in cash and investment pool	2,215,736	336,971	-	2,552,707
Investments	-	-	40,162,824	40,162,824
Accounts receivable	827,670	172	186,313	1,014,155
Lease receivable	-	-	155,564	155,564
Interest receivable	3,494	993	215,002	219,489
Due from other funds	8	16	-	24
Note receivable	-	-	39,840	39,840
Net investment in direct financing leases	-	-	1,049,621	1,049,621
Prepaid expenses	-	-	1,119	1,119
Total current assets	<u>3,196,908</u>	<u>338,152</u>	<u>42,240,439</u>	<u>45,775,499</u>
Restricted assets				
Cash	-	-	401,904	401,904
Investments	-	-	36,242	36,242
Total restricted assets	<u>-</u>	<u>-</u>	<u>438,146</u>	<u>438,146</u>
Noncurrent assets				
Lease receivable	-	-	1,364,393	1,364,393
Net investment in direct financing leases	-	-	17,106,394	17,106,394
Net OPEB asset	7,942	-	146,238	154,180
Net pension asset	-	-	446,146	446,146
Capital assets	-	-	2,572,789	2,572,789
Total noncurrent assets	<u>7,942</u>	<u>-</u>	<u>21,635,960</u>	<u>21,643,902</u>
Deferred outflows of resources				
Deferred outflows related to OPEB liability	1,721	-	29,558	31,279
Deferred outflows related to pension	155,603	-	1,653,297	1,808,900
Deferred charges on refinancing	-	-	596,886	596,886
Total outflows of resources	<u>157,324</u>	<u>-</u>	<u>2,279,741</u>	<u>2,437,065</u>
Total assets and deferred outflows of resources	<u>\$ 3,362,174</u>	<u>\$ 338,152</u>	<u>\$ 66,594,286</u>	<u>\$ 70,294,612</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Internal Service Funds
(continued)
December 31, 2023

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
LIABILITIES				
Current liabilities				
Accounts payable	\$ 62,480	\$ -	\$ 739,177	\$ 801,657
Accrued payroll	6,608	-	74,061	80,669
Accrued payroll related costs	-	6,826	211,745	218,571
Accrued interest	-	-	44,285	44,285
Due to other funds	3,069	261	-	3,330
Other liabilities	1,159,626	-	-	1,159,626
Unearned revenues	213,487	-	230,769	444,256
Revenue bonds - current	-	-	1,050,000	1,050,000
Total current liabilities	<u>1,445,270</u>	<u>7,087</u>	<u>2,350,037</u>	<u>3,802,394</u>
Noncurrent liabilities				
Internal balances	-	-	(16,374,426)	(16,374,426)
Funds held in escrow	-	-	36,242	36,242
Revenue bonds	-	-	17,229,357	17,229,357
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>891,173</u>	<u>891,173</u>
Total liabilities	<u>1,445,270</u>	<u>7,087</u>	<u>3,241,210</u>	<u>4,693,567</u>
Deferred inflows of resources				
Unamortized gain on refinancing	-	-	880,063	880,063
Deferred inflows related to leases	-	-	1,490,985	1,490,985
Deferred inflows related to OPEB	4,975	-	53,368	58,343
Deferred inflows related to pensions	103,149	-	1,075,665	1,178,814
	<u>108,124</u>	<u>-</u>	<u>3,500,081</u>	<u>3,608,205</u>
Total liabilities and deferred inflows of resources	<u>1,553,394</u>	<u>7,087</u>	<u>6,741,291</u>	<u>8,301,772</u>
NET POSITION				
Net investment in capital assets	-	-	2,572,789	2,572,789
Restricted	-	331,065	401,904	732,969
Unrestricted	1,799,678	-	56,878,302	58,677,980
	<u>\$ 1,799,678</u>	<u>\$ 331,065</u>	<u>\$ 59,852,995</u>	<u>\$ 61,983,738</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the year ended December 31, 2023

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
Operating revenues				
Insurance premiums	\$ 15,055,141	\$ 98,437	\$ -	\$ 15,153,578
Operating lease income	-	-	12,074,024	12,074,024
Capital lease interest income	-	-	30,649	30,649
Capital lease interest income	-	-	555,455	555,455
Parking fees	-	-	213,617	213,617
Phone and vending commissions	-	-	193,487	193,487
Miscellaneous	-	-	136,706	136,706
Total revenue	<u>15,055,141</u>	<u>98,437</u>	<u>13,203,938</u>	<u>28,357,516</u>
Expenses				
Insurance claims and premiums	12,672,553	36,194	-	12,708,747
Post employment benefit contribution	190,256	-	-	190,256
Payroll and related costs	128,253	-	2,520,896	2,649,149
Custodial supplies and services	-	-	1,190,699	1,190,699
Repairs, maintenance, and renovation	-	-	2,990,510	2,990,510
Utilities and telephone	-	-	1,452,141	1,452,141
Other	1,028,345	-	41,584	1,069,929
Depreciation	-	-	30,808	30,808
Interest expense	-	-	523,906	523,906
Total expenses	<u>14,019,407</u>	<u>36,194</u>	<u>8,750,544</u>	<u>22,806,145</u>
Operating income (loss)	1,035,734	62,243	4,453,394	5,551,371
Other income				
Earnings on investments	<u>38,604</u>	<u>11,025</u>	<u>1,228,034</u>	<u>1,277,663</u>
Net income (loss)	1,074,338	73,268	5,681,428	6,829,034
Net position - beginning of year	<u>725,340</u>	<u>257,797</u>	<u>54,171,567</u>	<u>55,154,704</u>
	<u>\$ 1,799,678</u>	<u>\$ 331,065</u>	<u>\$ 59,852,995</u>	<u>\$ 61,983,738</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2023

	Employees' Medical Trust Fund	Unemployment Trust	Public Building Commission	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments from customers	\$ 1,924,356	\$ -	\$ 738,025	\$ 2,662,381
Payments from interfund services provided	13,131,501	98,556	13,334,817	26,564,874
Payments to vendors	(13,536,267)	(44,923)	(6,185,830)	(19,767,020)
Payments to employees	(127,716)	-	(1,936,536)	(2,064,252)
Net cash provided (used) by operating activities	<u>1,391,874</u>	<u>53,633</u>	<u>5,950,476</u>	<u>7,395,983</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Interest paid	-	-	(552,341)	(552,341)
Principal payments on bonds	-	-	(1,030,000)	(1,030,000)
Loan repayments from business-type activities	-	-	42,930	42,930
Reimbursements on project advancements	-	-	-	-
Payments on behalf of business-type activities	-	-	(40,597)	(40,597)
	<u>-</u>	<u>-</u>	<u>(1,580,008)</u>	<u>(1,580,008)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Expenditures	<u>-</u>	<u>-</u>	<u>(1,055,756)</u>	<u>(1,055,756)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment interest	36,408	10,430	1,015,165	1,062,003
Investments	<u>-</u>	<u>-</u>	<u>(8,135,540)</u>	<u>(8,135,540)</u>
Net cash provided (used) by investing activities	<u>36,408</u>	<u>10,430</u>	<u>(7,120,375)</u>	<u>(7,073,537)</u>
Net increase (decrease) in cash and cash equivalents	1,428,282	64,063	(3,805,663)	(2,313,318)
Cash and cash equivalents - beginning of year	<u>928,352</u>	<u>272,908</u>	<u>28,389,142</u>	<u>29,590,402</u>
Cash and cash equivalents - end of year	<u>\$ 2,356,634</u>	<u>\$ 336,971</u>	<u>\$ 24,583,479</u>	<u>\$ 27,277,084</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
(continued)
For the year ended December 31, 2023

	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)	\$ 1,035,734	\$ 62,243	\$ 4,453,394	\$ 5,551,371
Adjustments to reconcile				
Depreciation and amortization	-	-	30,808	30,808
Interest expense related to direct financing leases	-	-	523,906	523,906
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	291,965	119	(157,633)	134,451
(Increase) decrease in lease receivable	-	-	(63,253)	(63,253)
(Increase) decrease in net investment in direct leases	-	-	1,024,083	1,024,083
(Increase) decrease in prepaid expenses	-	-	120	120
Decrease (increase) in due from other funds	(1)	261	-	260
(Increase) decrease in deferred outflows	35,067	-	461,926	496,993
Increase (decrease) in accounts payable	29,410	-	484,469	513,879
Increase (decrease) in accrued wages and related costs	538	(8,990)	34,027	25,575
Increase (decrease) in due to other funds	3,069	-	-	3,069
Increase (decrease) in other liabilities	70,481	-	-	70,481
Increase (decrease) in unearned income	3,904	-	16,428	20,332
Increase (decrease) in net OPEB liability	(3,532)	-	(37,556)	(41,088)
Increase (decrease) in net pension asset/liability	(51,056)	-	(555,892)	(606,948)
Increase (decrease) in deferred inflows	(23,705)	-	(264,351)	(288,056)
Net cash provided (used) by operating activities	<u>\$ 1,391,874</u>	<u>\$ 53,633</u>	<u>\$ 5,950,476</u>	<u>\$ 7,395,983</u>

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

Increase (decrease) in market value of investments	\$ 18,099	\$ (2,753)	\$ -	\$ 15,346
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ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2023

	County Collector's Property Tax Fund	County Trustee	Tax Redemption and Revolving Delinquent Tax Accounts	Circuit Clerk Traffic	Unclaimed Bond Placement	Inmate Personal Accounts	Arbitration Fund
ASSETS							
Cash	\$ 1,080,385	\$ 698,694	\$ 266,152	\$ 4,393,322	\$ -	\$ 242,961	\$ (6,769)
Equity in cash and investment pool	2,995	-	-	-	97,743	-	20,256
Investments	-	-	-	625,955	-	-	-
Interest receivable	(18)	-	-	-	-	-	-
Total assets	<u>\$ 1,083,362</u>	<u>\$ 698,694</u>	<u>\$ 266,152</u>	<u>\$ 5,019,277</u>	<u>\$ 97,743</u>	<u>\$ 242,961</u>	<u>\$ 13,487</u>
LIABILITIES							
Accounts payable	\$ 6,289	\$ -	\$ -	\$ 22,870	\$ 476	\$ 45,139	\$ -
Due to units of government	-	-	-	129,156	-	-	-
Funds held in escrow	-	-	-	-	-	230,809	-
Total liabilities	<u>6,289</u>	<u>-</u>	<u>-</u>	<u>152,026</u>	<u>476</u>	<u>275,948</u>	<u>-</u>
Net position - restricted	<u>\$ 1,077,073</u>	<u>\$ 698,694</u>	<u>\$ 266,152</u>	<u>\$ 4,867,251</u>	<u>\$ 97,267</u>	<u>\$ (32,987)</u>	<u>\$ 13,487</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Balance Sheet
Fiduciary Funds - Custodial Funds
December 31, 2023

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ 6,674,745
Equity in cash and investment pool	-	106,991	90,168	8,981	\$ 327,134
Investments	-	-	-	-	625,955
Interest receivable	-	396	328	33	739
	<u>-</u>	<u>396</u>	<u>328</u>	<u>33</u>	<u>739</u>
Total assets	<u>\$ -</u>	<u>\$ 107,387</u>	<u>\$ 90,496</u>	<u>\$ 9,014</u>	<u>\$ 7,628,573</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 74,774
Due to units of government	-	-	-	-	129,156
Funds held in escrow	-	-	-	-	230,809
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,809</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>434,739</u>
Net position - restricted	<u>\$ -</u>	<u>\$ 107,387</u>	<u>\$ 90,496</u>	<u>\$ 9,014</u>	<u>\$ 7,193,834</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2023

	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	\$ 1,678,105	\$ 32,940	\$ 3,157	\$ 282,433	\$ 599	\$ -	\$ (8)
Revenues							
Property taxes	420,976,684	-	10,741,283	-	-	-	-
Collection costs/ penalties	8,526,348	5,726,793	-	-	-	-	-
Unclaimed property receipts	-	-	-	-	21,492	-	-
Deposits from inmates	-	-	-	-	-	1,477,036	-
Overpayments	476,144	-	-	-	-	-	-
Fines and fees	-	-	-	13,746,397	-	-	311,168
Bond proceeds	-	-	-	1,869,960	-	-	-
Court ordered payments	-	-	-	94,615	-	-	-
Total revenue	<u>429,979,176</u>	<u>5,726,793</u>	<u>10,741,283</u>	<u>15,710,972</u>	<u>21,492</u>	<u>1,477,036</u>	<u>311,168</u>
Total additions	<u>431,657,281</u>	<u>5,759,733</u>	<u>10,744,440</u>	<u>15,993,405</u>	<u>22,091</u>	<u>1,477,036</u>	<u>311,160</u>
DEDUCTIONS							
Program supplies and expenses	-	-	311	-	-	1,235,970	-
Refunds	2,391,951	-	-	-	-	(8,729)	-
Court ordered payments	25,271	-	-	-	-	-	-
Distributions to governments	<u>429,792,351</u>	<u>5,802,389</u>	<u>11,506,177</u>	<u>16,626,800</u>	<u>-</u>	<u>268,896</u>	<u>299,332</u>
Total deductions	<u>432,209,573</u>	<u>5,802,389</u>	<u>11,506,488</u>	<u>16,626,800</u>	<u>-</u>	<u>1,496,137</u>	<u>299,332</u>
Change in net position	(552,292)	(42,656)	(762,048)	(633,395)	22,091	(19,101)	11,828
Net position - restricted, beginning of the year	1,629,365	741,350	1,028,200	5,500,646	75,176	(13,886)	1,659
Net position - restricted, end of the year	<u>\$ 1,077,073</u>	<u>\$ 698,694</u>	<u>\$ 266,152</u>	<u>\$ 4,867,251</u>	<u>\$ 97,267</u>	<u>\$ (32,987)</u>	<u>\$ 13,487</u>

ST. CLAIR COUNTY, ILLINOIS
Combining Statement of Changes in Net Position
- Custodial Funds
for the Year Ended December 31, 2023

	Inheritance Tax	Condemnation Fund	Estates of Deceased Persons	County Escheat	Total
ADDITIONS					
Investment income					
Interest, dividends and other investment earnings	\$ -	\$ 1,598	\$ 3,736	\$ 370	\$ 2,002,930
Revenues					
Property taxes	-	-	-	-	431,717,967
Collection costs/ penalties	-	-	-	-	14,253,141
Unclaimed property receipts	-	-	-	-	21,492
Deposits from inmates	-	-	-	-	1,477,036
Overpayments	-	-	-	-	476,144
Fines and fees	-	-	-	-	14,057,565
Bond proceeds	-	-	-	-	1,869,960
Court ordered payments	-	-	-	-	94,615
Total revenue	-	-	-	-	463,967,920
Total additions	-	1,598	3,736	370	465,970,850
DEDUCTIONS					
Program supplies and expenses	-	-	-	-	1,236,281
Refunds	-	-	-	-	2,383,222
Court ordered payments	-	-	-	-	25,271
Distributions to governments	-	-	-	-	464,295,945
Total deductions	-	-	-	-	467,940,719
Change in net position	-	1,598	3,736	370	(1,969,869)
Net position - restricted, beginning of the year	-	105,789	86,760	8,644	9,163,703
Net position - restricted, end of the year	\$ -	\$ 107,387	\$ 90,496	\$ 9,014	\$ 7,193,834

STATISTICAL SECTION

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Governmental activities</u>										
General government	\$ 25,390	\$ 20,792	\$ 19,565	\$ 20,454	\$ 20,228	\$ 21,872	\$ 21,441	\$ 21,899	\$ 24,226	\$ 20,903
Public safety	41,156	46,770	36,652	35,507	40,149	37,779	38,496	36,176	40,268	37,031
Judicial	11,154	13,979	9,022	10,143	11,905	12,127	12,560	12,677	14,292	14,646
Public health	11,053	11,449	12,229	9,960	10,195	10,181	10,309	11,130	11,894	12,020
Transportation	12,996	14,096	13,047	10,308	11,360	12,279	12,005	13,274	14,551	16,692
Interest on long-term debt	522	372	389	962	466	468	502	710	711	712
	<u>102,271</u>	<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>Business-type activities</u>										
Belle-Clair Fairgrounds Park	590	-	-	-	-	-	-	-	-	-
Airport operations	20,692	24,769	23,048	18,365	19,512	20,629	19,430	18,402	17,415	16,296
Special items	279	2,570	-	-	-	-	-	-	-	-
	<u>21,561</u>	<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>\$ 123,832</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>

Changes that impact comparability

2023 Implementation of GASB 96 - Subscription-based IT arrangements

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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Governmental activities</u>										
Property taxes	\$ 46,714	\$ 44,504	\$ 42,645	\$ 41,283	\$ 40,001	\$ 38,796	\$ 37,803	\$ 31,696	\$ 31,994	\$ 30,826
Sales taxes	15,361	16,225	15,350	11,251	10,198	10,272	9,673	9,461	9,277	9,055
Personal property replacement tax	7,245	9,779	5,088	2,659	3,092	2,393	2,472	2,840	2,448	2,558
State income tax	8,360	8,538	7,330	5,795	6,092	5,274	4,967	5,252	5,962	5,178
Other taxes	478	422	347	189	266	229	210	198	185	149
Charges for goods and services	33,040	30,700	33,540	31,626	30,042	30,839	29,965	25,638	26,787	26,013
Operating grants and contributions	25,879	20,095	30,907	17,729	12,673	11,951	11,297	12,982	11,518	12,548
Motor fuel tax	7,845	11,102	10,862	10,821	5,592	4,901	4,668	4,753	4,541	5,948
Capital grants and contributions	5,540	58	84	1,314	1,600	1,751	7,704	2,504	1,160	4,868
Earnings on investments	11,561	(977)	(171)	1,463	3,268	2,118	1,135	1,149	888	1,001
Miscellaneous	604	250	26	62	24	616	13	87	526	22
	<u>162,627</u>	<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>Business-type activities</u>										
Charges for goods and services	11,943	14,715	16,262	5,956	7,917	9,067	7,173	5,341	3,626	3,957
Operating grants and contributions	13	2	3,989	3,864	374	349	99	-	-	-
Capital grants and contributions	37,994	38,314	7,849	743	1,364	1,054	2,070	484	501	455
Earnings on investments	327	191	39	12	19	19	18	38	84	131
Miscellaneous	(3)	4	3	168	-	(35)	-	-	15	157
Other grant contributions	273	2,143	-	-	-	-	-	-	-	-
	<u>50,547</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>\$ 213,174</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>

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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues										
Property taxes	\$ 46,713,853	\$ 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
Sales tax	15,629,218	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
State income tax	8,304,290	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
Personal property replacement tax	7,792,149	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
Hotel/motel tax	-	-	-	-	-	-	-	-	949	18,612
Pari-mutuel tax	28,884	28,429	23,841	19,084	43,040	44,575	42,074	47,321	50,952	47,488
Video gaming tax	443,809	392,416	302,393	182,441	217,843	182,971	163,883	146,968	132,454	85,631
Motor fuel tax	7,854,165	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
Revenue from federal/state agencies	14,062,128	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
Revenue from local agencies	4,278,214	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
Licenses, permits, fines, fees, and services	32,557,573	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
Earnings on investments	7,599,097	2,176,614	502,815	1,025,671	2,592,359	1,164,932	1,150,783	969,345	871,297	792,534
Miscellaneous revenues	<u>652,160</u>	<u>298,551</u>	<u>134,707</u>	<u>79,477</u>	<u>124,364</u>	<u>362,234</u>	<u>42,842</u>	<u>38,738</u>	<u>572,876</u>	<u>63,800</u>
	<u>\$ 145,915,540</u>	<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>
Expenditures										
General government	\$ 44,945,297	\$ 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
Public safety	33,756,293	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
Judicial	10,124,488	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
Public health	11,336,203	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
Transportation	9,966,311	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
Debt service	<u>5,790,333</u>	<u>5,791,085</u>	<u>5,784,440</u>	<u>6,138,384</u>	<u>6,239,914</u>	<u>6,241,698</u>	<u>6,239,881</u>	<u>6,243,834</u>	<u>6,724,850</u>	<u>7,773,641</u>
	<u>\$ 115,918,925</u>	<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>

*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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities										
Net investment in capital assets	\$ 140,280,985	\$ 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
Restricted	176,676,315	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
Unrestricted	<u>76,519,153</u>	<u>37,787,423</u>	<u>21,625,461</u>	<u>(836,675)</u>	<u>(8,964,668)</u>	<u>(8,826,120)</u>	<u>(1,215,662)</u>	<u>(4,275,870)</u>	<u>(7,419,474)</u>	<u>15,509,786</u>
Total governmental activities net position	<u>\$ 393,476,453</u>	<u>\$ 343,973,931</u>	<u>\$ 329,117,632</u>	<u>\$ 279,683,859</u>	<u>\$ 251,000,986</u>	<u>\$ 239,468,272</u>	<u>\$ 231,313,184</u>	<u>\$ 227,294,549</u>	<u>\$ 214,684,434</u>	<u>\$ 247,492,509</u>
Business-type activities										
Net investment in capital assets	\$ 144,582,836	\$ 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
Restricted	1,605,354	1,099,832	589,399	1,403,995	984,154	527,265	1,446,241	1,060,992	454,760	412,052
Unrestricted	<u>8,919,167</u>	<u>10,334,289</u>	<u>(3,476,874)</u>	<u>(11,110,072)</u>	<u>(12,595,820)</u>	<u>(13,328,868)</u>	<u>(14,207,196)</u>	<u>(15,880,139)</u>	<u>(21,500,278)</u>	<u>(14,383,748)</u>
Total business-type activities net position	<u>\$ 155,107,357</u>	<u>\$ 115,269,493</u>	<u>\$ 77,376,269</u>	<u>\$ 67,250,605</u>	<u>\$ 66,697,697</u>	<u>\$ 69,524,553</u>	<u>\$ 73,420,120</u>	<u>\$ 74,935,392</u>	<u>\$ 66,883,700</u>	<u>\$ 73,509,074</u>
Primary government										
Net investment in capital assets	\$ 284,863,821	\$ 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
Restricted	178,281,669	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
Unrestricted	<u>85,438,320</u>	<u>48,121,712</u>	<u>18,148,587</u>	<u>(11,946,747)</u>	<u>(21,560,488)</u>	<u>(22,154,988)</u>	<u>(15,422,858)</u>	<u>(20,156,009)</u>	<u>(28,919,752)</u>	<u>1,126,038</u>
Total primary government net position	<u>\$ 548,583,810</u>	<u>\$ 459,243,424</u>	<u>\$ 406,493,901</u>	<u>\$ 346,934,464</u>	<u>\$ 317,698,683</u>	<u>\$ 308,992,825</u>	<u>\$ 304,733,304</u>	<u>\$ 302,229,941</u>	<u>\$ 281,568,134</u>	<u>\$ 321,001,583</u>

Changes that impact comparability

2023 Implementation of GASB 96 - Subscription-based IT arrangements

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	<u>2023</u> 2022	<u>2022</u> 2021	<u>2021</u> 2020	<u>2020</u> 2019	<u>2019</u> 2018	<u>2018</u> 2017	<u>2017</u> 2016	<u>2016</u> 2015	<u>2015</u> 2014	<u>2014</u> 2013
Real property										
Estimated actual value	<u>\$ 16,687,023</u>	<u>\$ 15,572,526</u>	<u>\$ 14,940,693</u>	<u>\$ 14,395,938</u>	<u>\$ 13,892,304</u>	<u>\$ 13,455,324</u>	<u>\$ 13,190,769</u>	<u>\$ 12,836,067</u>	<u>\$ 12,665,874</u>	<u>\$ 12,791,598</u>
Locally assessed values	<u>\$ 5,562,341</u>	<u>\$ 5,190,842</u>	<u>\$ 4,980,231</u>	<u>\$ 4,798,646</u>	<u>\$ 4,630,768</u>	<u>\$ 4,485,108</u>	<u>\$ 4,396,923</u>	<u>\$ 4,278,689</u>	<u>\$ 4,221,958</u>	<u>\$ 4,263,866</u>
Equalized assessed values without TIFs	<u>\$ 5,108,631</u>	<u>\$ 4,743,287</u>	<u>\$ 4,533,896</u>	<u>\$ 4,498,250</u>	<u>\$ 4,230,718</u>	<u>\$ 4,100,051</u>	<u>\$ 4,012,754</u>	<u>\$ 3,924,750</u>	<u>\$ 3,855,489</u>	<u>\$ 3,885,959</u>
Less:										
"1790" homestead exemption	(311,187)	(312,938)	(320,383)	(324,152)	(326,291)	(335,120)	(337,036)	(343,279)	(356,980)	(361,940)
Senior citizen homestead exemption	(99,430)	(95,748)	(94,487)	(93,574)	(92,820)	(92,295)	(89,574)	(88,785)	(91,450)	(91,042)
P.A. 83-533	-	-	-	-	-	-	-	-	-	-
Senior citizen freeze	(54,214)	(47,077)	(39,987)	(37,361)	(35,142)	(31,273)	(31,721)	(31,842)	(35,157)	(39,836)
Veteran's exemptions/freeze	(354,914)	(298,998)	(247,918)	(208,994)	(178,220)	(144,000)	(117,789)	(98,059)	(9,033)	(1,118)
Other exemptions	(517)	(524)	(611)	(817)	(832)	(850)	(830)	(915)	(1,000)	(1,011)
Disabled persons	(4,604)	(4,787)	(4,401)	(4,562)	(4,716)	(4,615)	(4,280)	(4,250)	(4,026)	-
Home improvement exemption	-	-	-	-	-	-	-	-	-	-
Billing value before railroad	4,283,765	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
State assessed railroad EAV	82,101	74,491	67,659	64,978	60,846	56,392	56,574	56,850	51,368	48,106
Total equalized real property used for taxes	<u>\$ 4,365,866</u>	<u>\$ 4,057,706</u>	<u>\$ 3,893,768</u>	<u>\$ 3,893,768</u>	<u>\$ 3,653,543</u>	<u>\$ 3,548,290</u>	<u>\$ 3,488,098</u>	<u>\$ 3,414,470</u>	<u>\$ 3,409,211</u>	<u>\$ 3,439,118</u>
TIF/Enterprise zone values	<u>\$ 494,268</u>	<u>\$ 460,452</u>	<u>\$ 463,402</u>	<u>\$ 440,758</u>	<u>\$ 419,889</u>	<u>\$ 399,840</u>	<u>\$ 392,315</u>	<u>\$ 373,640</u>	<u>\$ 373,133</u>	<u>\$ 377,907</u>
Ratio of equalized asessed value to locally assessed value- non-agricultural	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

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

Fiscal year extended & collected Tax year	<u>2023</u> 2022	<u>2022</u> 2021	<u>2021</u> 2020	<u>2020/2021</u> 2019	<u>2019</u> 2018	<u>2018</u> 2017	<u>2017</u> 2016	<u>2016</u> 2015	<u>2015</u> 2014	<u>2014</u> 2013
Original extension	\$ 47,125,154	\$ 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
Billing adjustments	<u>(237,627)</u>	<u>(89,405)</u>	<u>(166,212)</u>	<u>(329,186)</u>	<u>(169,184)</u>	<u>(248,630)</u>	<u>(200,741)</u>	<u>(242,269)</u>	<u>(133,121)</u>	<u>(111,789)</u>
Final Extension	46,887,527	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
Collections	<u>46,702,232</u>	<u>44,316,574</u>	<u>42,397,554</u>	<u>40,947,225</u>	<u>39,869,033</u>	<u>38,623,984</u>	<u>37,517,378</u>	<u>31,608,599</u>	<u>31,690,596</u>	<u>30,668,002</u>
Taken by County Trustee/forfeited	<u>\$ 185,295</u>	<u>\$ 160,307</u>	<u>\$ 229,249</u>	<u>\$ 135,920</u>	<u>\$ 165,901</u>	<u>\$ 158,572</u>	<u>\$ 180,070</u>	<u>\$ 194,453</u>	<u>\$ 181,954</u>	<u>\$ 447,922</u>
Percent collected	99.60%	99.64%	99.46%	99.67%	99.59%	99.59%	99.52%	99.39%	99.43%	98.56%
Back taxes collected*	<u>\$ 248,205</u>	<u>\$ 134,726</u>	<u>\$ 71,796</u>	<u>\$ 102,470</u>	<u>\$ 53,433</u>	<u>\$ 57,367</u>	<u>\$ 90,143</u>	<u>\$ (12,927)</u>	<u>\$ 144,914</u>	<u>\$ (26,717)</u>

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

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

SINGLE AUDIT SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Clair County, Illinois, as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise St. Clair County's basic financial statements, and have issued our report thereon dated August 26, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether [Name of Governmental Entity]'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

Mr. Mark Kern, Chairman
St. Clair County Board

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of This Report

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

A handwritten signature in black ink that reads "Scheffel Boyle". The signature is written in a cursive, flowing style.

Scheffel Boyle
Belleville, Illinois
August 26, 2024



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St Clair County, Illinois' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of St. Clair County, Illinois' major federal programs for the year ended December 31, 2023. St. Clair County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

St. Clair County, Illinois' basic financial statements include the operations of the St. Clair County Intergovernmental Grants Department, which expended federal awards are not included in St. Clair County, Illinois' schedule of expenditures of federal awards during the year ended December 31, 2023. Our audit, described below, did not include the operations of St. Clair County Intergovernmental Grants Department, considered a component unit, because they engaged other auditors to perform an audit in accordance with the Uniform Guidance and/or an audit of their general-purpose financial statements.

In our opinion, St. Clair County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding St. Clair County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of St. Clair County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of St. Clair County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

Mr. Mark Kern, Chairman
St. Clair County Board

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

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

A handwritten signature in black ink that reads "Scheffel Boyle". The script is cursive and fluid, with the first name "Scheffel" being more prominent than the last name "Boyle".

Scheffel Boyle
Belleville, Illinois
August 26, 2024

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2023

AL #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/22	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/23
<u>U.S. Department of Agriculture</u>											
<i>Child Nutrition Cluster</i>											
10.553		23N1199	School Breakfast Program	IL State Board of Education	10/1/22-9/30/23	-	-	\$ (1,901)	\$ 14,626	\$ 12,725	\$ -
10.553		24N1199	School Breakfast Program	IL State Board of Education	10/1/23-9/30/24	-	-	-	1,059	2,230	(1,171)
		Subtotal 10.553						(1,901)	15,685	14,955	(1,171)
10.555		23N1199	National School Lunch Program	IL State Board of Education	10/1/22-9/30/23	-	-	(3,154)	23,785	20,631	-
10.555		24N1199	National School Lunch Program	IL State Board of Education	10/1/2-9/30/24			-	1,688	3,550	(1,862)
		Subtotal 10.555						(3,154)	25,473	24,181	(1,862)
<i>Total Child Nutrition Cluster</i>								(5,055)	41,158	39,136	(3,033)
10.557	444-80-0668	FCSBQ01097	Women, Infants, and Children	IL Dept of Human Services	7/1/22-6/30/23	436,450	-	(33,681)	319,077	285,396	-
10.557	444-80-0668	FCSCQ01097	Women, Infants, and Children	IL Dept of Human Services	7/1/23-6/30/24	447,209	-	-	112,694	185,660	(72,966)
10.557	444-80-0670	FCSBQ01217	Breastfeeding Peer Counseling	IL Dept of Human Services	7/1/22-6/30/23	48,230	-	(2,277)	5,519	3,242	-
10.557	444-80-0670	FCSCQ01217	Breastfeeding Peer Counseling	IL Dept of Human Services	7/1/23-6/30/24	49,677	-	-	6,952	14,576	(7,624)
		Subtotal for 10.557						(35,958)	444,242	488,874	(80,590)
10.572	444-80-0671	FCSCQ01285	Farmers Market	IL Dept of Human Services	7/1/23-6/30/24	1,000	-	-	1,000	1,000	-
		Subtotal for 10.572						-	1,000	1,000	-
Total for U.S. Department of Agriculture								\$ (41,013)	\$ 486,400	\$ 529,010	\$ (83,623)
<u>Department of Housing and Urban Development</u>											
14.267	not applic	IL0087L5T082114	Next Step Up	St. Clair Cty Inter. Gov. Grants	7/1/22-6/30/23	10,319	-	\$ (854)	\$ 5,451	\$ 4,597	\$ -
14.267	not applic	IL0087L5T02215	Next Step Up	St. Clair Cty Inter. Gov. Grants	7/1/23-6/30/24	10,954	-	-	2,297	4,016	(1,719)
14.267	not applic	IL0491L5T082109	New Horizons	St. Clair Cty Inter. Gov. Grants	6/1/22-5/31/2023	65,455	-	(9,448)	31,531	22,083	-
14.267	not applic	IL0491L5T082210	New Horizons	St. Clair Cty Inter. Gov. Grants	6/1/23-5/31/24	65,455	-	-	20,270	32,022	(11,752)
14.267	not applic	46180078L	Illinois Wisewoman Program	St. Clair Cty Inter. Gov. Grants	10/1/23-9/30/24	87,765	-	-	-	2,416	(2,416)
14.267	not applic	IL0421L5T082110	Permenant Housing	St. Clair Cty Inter. Gov. Grants	7/1/22-6/30/23	34,345	-	(1,336)	19,308	17,972	-
14.267	not applic	IL0421L5T082211	Permenant Housing	St. Clair Cty Inter. Gov. Grants	7/1/23-6/30/24	34,345	-	-	9,146	15,778	(6,632)
		Subtotal 14.267						(11,638)	88,003	98,884	(22,519)
Total of Department of Housing and Urban Development								\$ (11,638)	\$ 88,003	\$ 98,884	\$ (22,519)

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2023

AL #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/22	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/23
<u>U.S. Department of Justice</u>											
16.540	444-80-1270	FCSBR04081	St. Clair Juvenile Justice Council Title II	IL Dept of Human Services	7/1/22-6/30/23	75,000	-	\$ (15,795)	\$ 52,940	\$ 35,814	\$ 1,331
16.540	444-80-1270	FCSBR04081	St. Clair Juvenile Justice Council Title II	IL Dept of Human Services	7/1/23-6/30/24	75,000	-	-	20,880	32,707	(11,827)
		Subtotal 16.540						(15,795)	73,820	68,521	(10,496)
16.575	546-00-1745	219449	Prosecutor Based Victim Assistance	IL Criminal Just Inform Authority	1/1/21-6/30/22	100,500	-	(4,216)	4,216	-	-
16.575	546-00-1745	221449	Prosecutor Based Victim Assistance	IL Criminal Just Inform Authority	7/1/23-12/31/23	112,500	-	(29,877)	77,013	64,061	(16,925)
		Subtotal 16.575						(34,093)	81,229	64,061	(16,925)
16.588	546-00-1401	615292	D/V MultiDisciplinary Team- Probation	IL Criminal Just Inform Authority	1/1/20-12/31/20	53,191	-	(1,651)	1,651	-	-
16.588	546-00-1401	619092	D/V MultiDisciplinary Team- Probation	IL Criminal Just Inform Authority	1/1/21-12/31/22	106,382	-	(32,736)	32,736	-	-
16.588	546-00-1744	621091	D/V MultiDisciplinary Team - Probation	IL Criminal Just Inform Authority	1/1/23-12/31/23	700,000	-	-	34,415	67,337	(32,922)
16.588	546-00-1629	619091	D/V MultiDisc Team- State's Attorney	IL Criminal Just Inform Authority	1/1/21-12/31/22	394,980	-	(109,314)	109,314	-	-
16.588	546-00-1629	621091	D/V MultiDisc Team- State's Attorney	IL Criminal Just Inform Authority	1/1/23-12/31/23	700,000	-	-	195,613	432,762	(237,149)
16.588	546-00-1744	617090	D/V MultiDisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/20-12/31/20	170,804	-	(66,238)	-	-	(66,238)
16.588	546-00-1744	617190	D/V MultiDisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/21-12/31/22	341,608	-	(109,093)	109,093	-	-
16.588	546-00-1744	621091	D/V MultiDisciplinary Team- Sheriff	IL Criminal Just Inform Authority	1/1/23-12/31/23	700,000	-	-	106,070	192,276	(86,206)
		Subtotal 16.588						(319,032)	588,892	692,375	(422,515)
16.738		2020-DJ-BX-0361	Edward Byrne Memorial Justice Asst	U.S. DOJ Bureau of Justice Assist	10/1/19-9/30/23	55,504	-	(270)	270	-	-
16.738		15PBJA-21-GG-01451-JAGX	Edward Byrne Memorial Justice Asst	U.S. DOJ Bureau of Justice Assist	10/1/20-9/30/24	51,506	-	-	865	1,182	(317)
16.738		15PBJA-22-GG-02543-JAGX	Edward Byrne Memorial Justice Asst	U.S. DOJ Bureau of Justice Assist	10/1/21-9/30/25	34,166	-	-	-	9,934	(9,934)
		Subtotal 16.738						(270)	1,135	11,116	(10,251)
16.825		15PBJA-21-GG-03883-SMTP	Smart Prosecution Initiative	U.S. DOJ Bureau of Justice Assist	10/1/21-10/1/23	325,000	-	(19,766)	77,654	66,777	(8,889)
		Subtotal 16.825						(19,766)	77,654	66,777	(8,889)
16.922		FY2023-IL0820000	Equitable Sharing Funds-Sheriff	Department of Justice	1/1/2023-12/31/23	-	-	223,156	100,229	58,769	264,616
16.922		FY2023-IL082013A	Equitable Sharing Funds-States Attorney	Department of Justice	1/1/2023-12/31/23	-	-	196,935	8,797	737	204,995
		Subtotal 16.922						420,091	109,026	59,506	469,611
Total U.S. Department of Justice								\$ 31,135	\$ 931,756	\$ 962,356	\$ 535

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2023

AL #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/22	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/23
<u>U.S. Department of Transportation</u>											
20.106		3-17-0146-044	ARFF Truck	none	FY2022	610,314	-	\$ (617,434)	\$ 617,434	\$ 37,592	\$ (37,592)
20.106	494-60-0327	3-17-0146-035	Terminal Expansion Phase I	IL Dept of Transportation	FY2019	2,218,884	-	(155,521)	-	25,541	(181,062)
20.106	494-60-0327	3-17-0146-034	Master Plan Update- Phase 1	IL Dept of Transportation	FY2017	989,620	-	(130,756)	130,756	-	-
20.106	494-60-0327	3-17-0146-037	Terminal Expansion Phase II	IL Dept of Transportation	FY2020	1,746,495	-	(140,630)	110,014	110,014	(140,630)
20.106	494-60-0327	3-17-0146-038	Terminal Expansion Phase II	IL Dept of Transportation	FY2020	4,802,626	-	(802,247)	-	-	(802,247)
20.106	494-60-0327	3-17-0146-039	Terminal Expansion Phase II	IL Dept of Transportation	FY2020	3,333,333	-	(2,725,830)	1,939,741	1,690,321	(2,476,410)
20.106		3-17-0146-041	Terminal Expansion Phase III	IL Dept of Transportation	FY2021	12,600,917	-	(5,487,197)	4,582,252	11,209,127	(12,114,072)
20.106		3-17-0146-045	Apron-Expand Terminal Apron (Design)	IL Dept of Transportation	FY2023	891,270	-	(66,907)	-	319,325	(386,232)
20.106			Tree Obstruction Removal	IL Dept of Transportation	FY2025	1,555,000	-	-	-	99,566	(99,566)
		Subtotal 20.106						(10,126,522)	7,380,197	13,491,486	(16,237,811)
<i>Total Airport Cluster</i>											
20.600	494-10-0343	HS-21-0194, 04-02	State & Community Highway Safety/National Priority Safety Programs	IL Dept of Transportation	10/01/20-09/30/21	90,768	-	(394)	394	-	-
20.600	494-10-0343	HS-23-0139, 04-02	State & Community Highway Safety/National Priority Safety Programs	IL Dept of Transportation	10/1/22-9/30/23	98,088	-	(13,306)	28,751	15,445	-
20.600	494-10-0343	HS-24-0135, 04-02	State & Community Highway Safety/National Priority Safety Programs	IL Dept of Transportation	10/1/23-9/30/24	84,435	-	-	-	3,616	(3,616)
		Subtotal 20.600						(13,700)	29,145	19,061	(3,616)
<i>Total Highway Safety Cluster</i>											
								(13,700)	29,145	19,061	(3,616)
Total U.S. Department of Transportation								\$ (10,140,222)	\$ 7,409,342	\$ 13,510,547	\$ (16,241,427)
<u>U.S. Department of the Treasury</u>											
21.027	546002762	SLT-1230	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	3/3/21-12/31/24	\$ 50,440,961		\$ 46,681,742	\$ -	\$ 7,125,269	\$ 39,556,473
		Subtotal 21.027						46,681,742	-	7,125,269	39,556,473
Total U.S. Department of the Treasury								\$ 46,681,742	\$ -	\$ 7,125,269	\$ 39,556,473
<u>U.S. Environmental Protection Agency</u>											
66.605	482-00-1034	38080084K	Potable Water Supply	IL Dept of Public Health	7/1/22-6/30/23	1,200	-	\$ (338)	\$ 988	\$ 650	\$ -
66.605	482-00-1034	38080084L	Potable Water Supply	IL Dept of Public Health	7/1/23-6/30/24	1,350	-	-	-	588	(588)
		Subtotal 66.605						(338)	988	1,238	(588)
Total U.S. Environmental Protection Agency								\$ (338)	\$ 988	\$ 1,238	\$ (588)

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2023

AL #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/22	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/23
<u>National Association of County and City Health Officials</u>											
93.008	non applic	MRC-Strong-No #	HCC, PHF, Outside Agency Work	MRC Strong-NACCHO	11/28/23-5/31/24	5,000	-	-	5,000	-	5,000
93.008	non applic	MRC RISE 22-1779	NACCHO	NACCHO	1/1/22-6/30/23	101,250	-	17,574	48,750	65,586	738
		Subtotal 93.008						17,574	53,750	65,586	5,738
			Total NACCHO					\$ 17,574	\$ 53,750	\$ 65,586	\$ 5,738
<u>U.S. Department of Health and Human Services</u>											
93.069	482-00-0263	37180081K	Public Health Emergency Preparedness	IL Dept of Public Health	7/1/22-6/30/23	117,849	-	\$ (47,981)	\$ 98,870	\$ 50,889	\$ -
93.069	482-00-0263	37180082L	Public Health Emergency Preparedness	IL Dept of Public Health	7/1/23-6/30/24	117,849	-	-	-	61,036	(61,036)
93.069	482-00-0265	37580021K	Cities Readiness Initiative	IL Dept of Public Health	7/1/22-6/30/23	67,483	-	(35,489)	64,896	29,407	-
93.069	482-00-0265	37580021L	Cities Readiness Initiative	IL Dept of Public Health	7/1/23-6/30/24	68,483	-	-	18,738	31,101	(12,363)
		Subtotal 93.069						(83,470)	182,504	172,433	(73,399)
93.103	non applic	No Grant # Available	Food (NEHA)	FDA	1/1/23-12/31/23	5,000	-	-	-	5,000	(5,000)
93.103	non applic	G-BDEV-202111-01686	Food (NEHA)	FDA	1/1/22-12/31/22	5,000	-	(5,000)	5,000	-	-
		Subtotal 93.103						(5,000)	5,000	5,000	(5,000)
93.268	482-00-1025	38080084K	Perinatal Hep B Prevention	IL Dept of Public Health	7/1/22-6/30/23	2,000	-	(412)	729	317	-
93.268	482-00-1025	38080084L	Perinatal Hep B Prevention	IL Dept of Public Health	7/1/23-6/30/24	1,000	-	-	-	562	(562)
93.268	non applic	NON CASH VACCINE	Vaccines for Children Compliance	IL Dept of Public Health	1/1/23-12/31/23	166,100	-	-	166,100	166,100	-
93.268	non applic	38180884K	Vaccine Grant	IL Dept of Public Health	10/1/22-9/30/23	275,000	-	(696)	187,407	274,266	(87,555)
93.268	482-00-2406	15080683I-1	Covid-19 Mass Vaccination	IL Dept of Public Health	12/1/20-12/31/22	943,700	-	166,592	(166,592)	-	-
93.116	482-00-0901	38180685K	Tuberculosis Elimination in Uniting Ukraine-	IL Dept of Public Health	8/15/22-9/30/23	2,548	-	-	-	2,548	(2,548)
		Subtotal 93.268						165,484	187,644	443,793	(90,665)
93.323	non applic	28180583J	Response Grant	IL Dept of Public Health	1/1/22-6/30/23	575,000	-	49,437	172,702	222,139	-
		Subtotal 93.323						49,437	172,702	222,139	-
93.354	non applic	27680083J	COVID-19 Crisis Grant	IL Dept of Public Health	1/1/22-6/30/23	465,081	-	(63,411)	229,417	283,271	(117,265)
		Subtotal 93.354						(63,411)	229,417	283,271	(117,265)
93.421	non applic	No Grant # Available	Origran 42 HCC PHF, Outside Agencies	NACCHO	3/28/23-6/30/23	3,300	-	-	3,300	2,655	645
		Subtotal 93.421						-	3,300	2,655	645
93.563	478-00-0245	2021-55-013-IGA	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/22-6/30/23	504,100	-	(156,524)	384,903	228,379	-
93.563	478-00-0245	2021-55-013-IGA	Title IV-D State's Attorney	IL Dept of Health & Family Svcs	7/1/23-6/30/24	514,182	-	-	93,676	226,525	(132,849)
		Subtotal 93.563						(156,524)	478,579	454,904	(132,849)
93.667	444-80-0226	FCSCU03047	Better Birth Outcomes	IL Dept of Human Serv	7/1/22-6/30/23	105,741	-	(26,808)	83,611	56,803	-
93.667	444-80-0226	FCSCU03047	Better Birth Outcomes	IL Dept of Human Serv	7/1/23-6/30/24	105,590	-	-	44,215	78,941	(34,726)
		Subtotal 93.667						(26,808)	127,826	135,744	(34,726)
93.977	482-00-2878	38180028K	LHD/DIS Workforce Dev. Support Grant	IL Dept of Public Health	7/1/22-12/31/23	150,000	-	(26,164)	117,218	115,110	(24,056)
		Subtotal 93.977						(26,164)	117,218	115,110	(24,056)

ST CLAIR COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2023

AL #	CSFA	Grant Number	Program Name	Pass-through Entity	Program Period	Program or Award Amount	Paid to Sub-recipients	Deferred (Receivable) Revenue 12/31/22	Grant Revenue Received	Expenditures	Deferred (Receivable) Revenue 12/31/23
93.898	482-00-0922	36180024K	Breast & Cervical Cancer	IL Dept of Public Health	7/1/22-6/30/23	151,252	2,875	(64,437)	101,712	37,275	-
93.898	482-00-0922	36180024L	Breast & Cervical Cancer	IL Dept of Public Health	7/1/23-6/30/24	136,747	2,904	-	63,179	136,747	(73,568)
		Subtotal 93.898						<u>(64,437)</u>	<u>164,891</u>	<u>174,022</u>	<u>(73,568)</u>
93.914		22-66	Ryan White Part A (Direct Serv)	St. Louis Dept. of Health	3/1/22-2/28/23	50,000	-	(20,128)	23,486	3,358	-
93.914		23-52	Ryan White Part A (Direct Serv)	St. Louis Dept. of Health	3/1/23-2/29/24	77,900	-	-	34,992	60,084	(25,092)
93.914		22-50	Ryan White Part A (Admin)	St. Louis Dept. of Health	3/1/22-2/28/23	352,000	33,365	(170,298)	249,524	79,226	-
93.914		23.51	Ryan White Part A (Admin)	St. Louis Dept. of Health	3/1/23-2/29/24	374,910	113,712	-	159,952	246,057	(86,105)
		Subtotal 93.914						<u>(190,426)</u>	<u>467,954</u>	<u>388,725</u>	<u>(111,197)</u>
93.917	482-00-1032	05780063H-3	Ryan White Part B	IL Dept of Public Health	4/1/22-3/31/23	1,698,639	298,361	(450,195)	1,002,433	552,238	-
93.917	482-00-1032	38780063K	Ryan White Part B	IL Dept of Public Health	4/1/23-3/31/24	1,887,047	508,737	-	456,082	1,209,587	(753,505)
		Subtotal 93.917						<u>(450,195)</u>	<u>1,458,515</u>	<u>1,761,825</u>	<u>(753,505)</u>
93.918		22-05-03	HIV Oral Health	SIHF Healthcare	5/1/21-4/30/22	17,500	-	-	16,916	16,916	-
93.918		23-05-03	HIV Oral Health	SIHF Healthcare	5/1/23-4/30/24	17,500	-	-	-	715	(715)
		Subtotal 93.918						<u>-</u>	<u>16,916</u>	<u>17,631</u>	<u>(715)</u>
93.940	482-00-1038	23-0133	HIV Prevention	IL Dept of Public Health	7/1/22-6/30/23	5,776	-	-	5,052	5,052	-
93.940	482-00-1038	24-0032	HIV Prevention	IL Dept of Public Health	7/1/23-6/30/24	7,706	-	-	-	10,878	(10,878)
		Subtotal 93.940						<u>-</u>	<u>5,052</u>	<u>15,930</u>	<u>(10,878)</u>
93.967	482-00-3127	48080485L	Strengthening IL Public Health Admin	IL Dept of Public Health	5/1/21-4/30/22	17,500	-	-	350,000	21,635	328,365
		Subtotal 93.967						<u>-</u>	<u>350,000</u>	<u>21,635</u>	<u>328,365</u>
			Total Department of Health and Human Services					<u>\$ (851,514)</u>	<u>\$ 3,967,518</u>	<u>\$ 4,214,817</u>	<u>\$ (1,098,813)</u>
97.036		PW 563	FEMA Covid-19 Project 159570	IL Emergency Management	3/1/20-6/29/22	199,515	-	\$ (199,235)	\$ 199,235	\$ -	\$ -
97.036		PW 362	FEMA Covid-19 Project 175991	IL Emergency Management	2/1/21-7/1/22	2,366,279	-	(601,923)	601,923	-	-
		Subtotal 97.036						<u>(801,158)</u>	<u>801,158</u>	<u>-</u>	<u>-</u>
97.042	588-40-0450	22EMASTCLAI	Emergency Management Performance Gra	IL Emergency Management	10/1/20-9/30/23	74,114		-	66,507	66,507	-
		Subtotal 97.042						<u>-</u>	<u>66,507</u>	<u>66,507</u>	<u>-</u>
			Total Department of Homeland Security					<u>\$ (801,158)</u>	<u>\$ 867,665</u>	<u>\$ 66,507</u>	<u>\$ -</u>
			Total Federal Financial Assistance					<u>\$ 34,884,568</u>	<u>\$ 13,805,422</u>	<u>\$ 26,574,214</u>	<u>\$ 22,115,776</u>

ST. CLAIR COUNTY, ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of St. Clair County, Illinois under programs of the federal government for the year ended December 31, 20223, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of St. Clair County, Illinois, it is not intended to and does not present the financial position, changes in net assets, or cash flows of St. Clair County, Illinois.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

St. Clair County, Illinois has elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

NOTE 3. SUBRECIPIENTS

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

PROGRAM TITLE	FEDERAL AL NUMBER	FEDERAL AMOUNTS PAID TO SUBRECIPIENTS
Ryan White Part A Case Management	93.914	
Eastside Health District		147,077
Ryan White Part B Case Management	93.917	
Coordinated Youth & Human Services		446,559
Eastside Health District		24,698
Southern Illinois Healthcare		160,857
Washington University		174,985
Breast & Cervical Cancer	93.898	
Southern Illinois Healthcare		5,779

NOTE 4. NONCASH ASSISTANCE

St. Clair County received \$166,100 in noncash assistance in the form of vaccines and commodities.

NOTE 5. LOANS AND INSURANCE

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

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION I - SUMMARY OF AUDIT RESULTS

FINANCIAL STATEMENTS

1. We have audited the financial statements of St. Clair County, Illinois, as of and for the year ended December 31, 2023, and issued an unmodified opinion on the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. St. Clair County's policy is to prepare its financial statements in accordance with accounting principles generally accepted in the United States of America.
2. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the primary government financial statements that are required to be reported in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of St. Clair County, Illinois were disclosed during the audit.

FEDERAL AWARDS

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

4. Programs tested as major programs:

Department of the Treasury	21.027	Coronavirus State and Local Fiscal Recovery Fund
Department of Health and Human Services	93.914	Ryan White Part A

5. Dollar threshold used to distinguish between Type A and Type B programs was \$797,226.
6. St. Clair County, Illinois is considered a low-risk auditee.

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

ST. CLAIR COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

ST. CLAIR COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

FINDING NUMBER	CONDITION	CURRENT STATUS
NONE		

PASSENGER FACILITY CHARGES SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

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

Report on Compliance

We have audited the compliance of St. Clair County, Illinois (County) with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on its passenger facility charge program for the year ended December 31, 2023.

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

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on passenger facility charge program

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended December 31, 2023.

Report on Internal Control Over Compliance

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

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

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

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


Scheffel Boyle
Belleville, Illinois
August 26, 2024

ST. CLAIR COUNTY, ILLINOIS

**Schedule of Passenger Facility Charges
For the year ended December 31, 2023**

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

	<u>Earned</u>	<u>Collected</u>	<u>Receivable (deferred)</u>
Funds available January 1, 2023		\$ 706,151	
Passenger facility charges revenue			
Balance January 1, 2023		-	\$ (49,318)
1st quarter	\$ 88,444	100,626	
2nd quarter	135,100	107,088	
3rd quarter	119,791	140,515	
4th quarter	81,559	85,861	
	<u>\$ 424,894</u>	<u>434,090</u>	
Balance December 31, 2023			\$ (58,514)
Interest received			
1st quarter		4,640	
2nd quarter		5,720	
3rd quarter		8,322	
4th quarter		9,672	
Total received		<u>28,354</u>	
Expenditures on approved projects		<u>-</u>	
		1,168,595	
Market value adjustment		<u>(9,468)</u>	
Funds available December 31, 2023		\$ <u>1,159,127</u>	

Notes to the Schedule of Passenger Facility Charges

General

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

Basis of Presentation

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

ST. CLAIR COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the year ended December 31, 2023

SECTION I - SUMMARY OF AUDIT RESULTS

1. We have audited the financial statements of St. Clair County, Illinois, as of and for the year ended December 31, 2023, and issued an unmodified opinion on the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information. St. Clair County's policy is to prepare its financial statements in accordance with accounting principles generally accepted in the United States of America.
2. No reportable conditions relating to the audit of the primary government financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of non-compliance material to the financial statements of St. Clair County, Illinois were disclosed during the audit.
4. No reportable conditions relating to the audit of the passenger facility charge program are reported in the Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance.
5. There were no audit findings disclosed.

SECTION II - PASSENGER FACILITY CHARGE PROGRAM FINDINGS & QUESTIONED COSTS

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