WIPFLI

St. Clair County Intergovernmental Grants Department

(A Component Unit of St. Clair County, Illinois)

Financial Statements and Supplementary Information

Year Ended December 31, 2025

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WIPFLI

Independent Auditor's Report

St. Clair County Board
St. Clair County Intergovernmental Grants Department
Belleville, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of St. Clair County Intergovernmental Grants Department ("St. Clair County IGD") as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise St. Clair County IGD's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of St. Clair County IGD as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility 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 the St. Clair County IGD 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; 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 IGD's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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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 St. Clair County IGD'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 IGD'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 require that the management's discussion and analysis on pages 4 through 9, the pension information on page 38, and the other post-employment benefits information on page 39 be presented to supplement the basic financial statements. Such information is the responsibility of management, 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.

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We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise St. Clair County IGD's basic financial statements. The accompanying schedule of expenditures of federal awards on pages 40 through 43 as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the schedule of program activity on pages 44 through 46, and the State of Illinois consolidated year-end financial report on pages 47 through 59, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 7, 2026, on our consideration of St. Clair County IGD'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 the effectiveness of St. Clair County IGD's 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 St. Clair County IGD's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

August 7, 2026
Madison, Wisconsin

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St. Clair County
Intergovernmental Grants Department
Management's Discussion and Analysis

Financial Highlights

- St. Clair County Intergovernmental Grants Department's ("St. Clair County IGD") overall financial position, as reflected in total net position, increased by $28,173 for the year ended December 31, 2025, increased by $72,433 for the year ended December 31, 2024.

- In governmental funds, the total fund balance increased by 149,886 and increased by 613,978 for the years ended December 31, 2025, and 2024, respectively.

A synopsis of key financial activities for the 2025 fiscal year is as follows:

Workforce Investment Division includes Workforce Innovation and Opportunity Act Formula Grant and Trade Adjustment Assistance Grants. The Workforce Investment Division funds decreased 12% in fiscal year 2025 mainly due to funding received in fiscal year 2024 from the Department of Labor for Community Project Funding that will be utilized through April 2027.

Community Development Division includes St. Clair County Community Development Block Grant, Home Grant, Homelessness Prevention Grants, Supportive Housing Grants, and various Illinois Housing Development Grants. The Community Development Division funding increased slightly this fiscal year due to increase in funding for Homelessness Prevention Grants.

Community Services Division includes the St. Clair County Community Action Agency Grants; Community Services Block Grant, Weatherization Grant from the U.S. Department of Health and Human Services, and Weatherization DOE from the U.S. Department of Energy and Low-Income Energy Grants. The Community Services Division funding decreased approximately 18%. This decrease is due to a decrease in funding for Low-Income Energy Grants.

Overview of the Financial Statements

The basic financial statements of St. Clair County IGD are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition, other information supplementary to the basic financial statements is provided.

Government-wide Financial Statements

- The government-wide financial statements are the statement of net position and the statement of activities. These statements present an aggregate view of St. Clair County IGD's finances in a manner similar to private and nonprofit sectors.

- The statement of net position presents information on all of St. Clair County IGD's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between the two being reported as net position.

- The statement of activities presents information showing how St. Clair County IGD's net position changed during the year.

- The government-wide financial statements are shown on pages 10 and 11 of this report.

Fund Financial Statements

- St. Clair County IGD also produces 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. St. Clair County IGD, like other federal/state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. Fund statements generally report operations in more detail than St. Clair County IGD's organization-wide statements.

- There are two fund financial statements: the balance sheet and the statement of revenue, expenditures, and changes in fund balances.

- St. Clair County IGD has only one fund type—the governmental fund. Governmental funds include the following: the general fund and the special revenue fund. The special revenue fund accounts for all federal, state, and local grant-funded programs.

- Financial information is presented separately on both the balance sheet and the statement of revenue, expenditures, and changes in fund balances for the general and special revenue fund as these are considered to be the major funds. Data for the funds is combined into a single aggregated column. Data for each federal, state, and local program within the special revenue fund is provided separately as additional information on pages 44 through 46 of this report. The governmental fund financial statements are on pages 12 through 15 of this report.

The major features of St. Clair County IGD's financial statements, including the portion of the activities reported and the type of information contained, is shown in the following table.

	Government-wide Statements	**Fund Financial Statements** **Governmental**
Scope	Entire St. Clair County IGD	The programmatic and operating activities of St. Clair County IGD.
Required Financial Statements	Statement of net position and statement of activities	Governmental fund balance sheet and statement of revenue, expenditures, and changes in fund balance.
Basis of Accounting and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting. Current financial resources focus.
Type of Asset and Liability Information	All assets and liabilities, both financial and capital, short-term, and long-term	Generally, includes assets expected to be used and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.
Type of Inflow and Outflow Information	All revenue and expenses during the year, regardless of when cash is received or paid	Revenue for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and the related liability is due and payable.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to the full understanding of the data provided in St. Clair County IGD's government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 through 37 of this report.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of St. Clair County IGD, assets/deferred outflows of resources exceeded liabilities/deferred inflows of resources by $2,658,440 and $2,630,267 at December 31, 2025 and 2024, respectively. Table 1 provides a summary of St. Clair County IGD's net position for the years ended December 31, 2025 and 2024.

Table 1
Condensed Statement of Net Position
(in $1,000)

	Governmental Activities	
	2025	**2024**
Current assets	$ 4,663	$ 4,442
Right of use assets	1,856	2,702
Capital and other assets	4,056	1,686
Total assets	10,575	8,200
Deferred outflows	723	551
Current liabilities	2,421	2,380
Noncurrent liabilities	4,270	3,693
Total liabilities	6,691	6,073
Deferred inflows	1,949	48
Net position:		
Net investment in capital assets	50	94
Restricted	21	19
Unrestricted	2,587	2,517
Total net position	$ 2,658	$ 2,630

For the year ended December 31, 2025, in governmental activities, total assets increased by $2,374,924 primarily due to an increase in assets for pension and other post-employment benefits. Total liabilities increased by $617,434 primarily due to the increase in revolving loan liability.

For the year ended December 31, 2024, in governmental activities, total assets increased by $273,783 primarily due to an increase in cash and forgivable loans receivable. Total liabilities decreased by $66,480.

Government-Wide Financial Analysis (Continued)

Change in Net Position

Table 2 summarizes the change in net position for 2025 and 2024.

Table 2
Change in Net Position
(in $1,000)

	2025	Percentage of Funding	2024	Percentage of Funding
Revenue:				
Net grant revenue	$ 18,146	98.73%	$ 22,499	98.37%
Revolving loan payments	3	0.01%	3	0.01%
Interest income	78	0.43%	72	0.31%
Program income	111	0.61%	293	1.29%
Miscellaneous	41	0.22%	6	0.02%
Total revenue	$ 18,379	100.00%	$ 22,873	100.00%
Expenses:				
Job training and employment	3,742	20.40%	3,934	17.25%
Housing and urban development	6,475	35.28%	11,108	48.72%
Weatherization/energy assistance	7,211	39.29%	7,007	30.73%
Community services programs	681	3.71%	996	4.37%
Nonprogram transactions	(18)	(.09%)	(522)	(2.29%)
Depreciation – Unallocated	260	1.41%	278	1.22%
Total expenses	18,351	100.00%	22,801	100.00%
Change in net position	$ 28		$ 72	
Net position – Beginning of year	$ 2,630		$ 2,558	
Net position – End of year	$ 2,658		$ 2,630	

As shown, program revenue in the form of grants and contributions for 2025 and 2024 provide over 98% of the funds for governmental activities, which are expended primarily on job training, housing, and weatherization.

Governmental Activities

Net Cost of Governmental Activities

Table 3 reports the cost of governmental activities. The table also shows each activity's net cost (total cost less grants and contribution revenue provided for specific programs).

Table 3
Net Cost of Governmental Activities
(in $1,000)

	2025		2024	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Job training and employment	$ 3,742	$ 32	$ 3,934	($ 43)
Housing and urban development	6,475	58	11,108	(142)
Weatherization/energy assistance	7,211	(136)	7,007	(35)
Community services programs	681	204	996	(11)
Nonprogram transactions	(18)	18	(522)	522
Depreciation - Unallocated	260	(260)	278	(278)
Totals	$ 18,351	($ 84)	$ 22,801	($ 13)

In 2025, the overall decrease in expenses primarily was due to the decrease in housing and urban development programs.

The housing and urban development programs operate various revolving loan programs. The net cost of services was funded by restricted net assets reserved for revolving loans.

In 2024, the overall increase in expenses was due to an increase in housing and urban development programs.

Governmental Funds

St. Clair County IGD completed the year with a total governmental fund balance of $2,385,542 a $149,886 increase from the 2024 fund balance of $2,235,656.

Governmental Activities (Continued)

Capital Assets

At the end of 2025, St. Clair County IGD had invested a cumulative of $246,634 in capital assets; including vehicles, temporary structures, and equipment (see Table 4). Additional information about capital assets can be found in Note 7. St. Clair County IGD recognized depreciation expense of $43,790 for governmental activities. Total accumulated depreciation on these assets was $196,345.

Table 4
Capital Assets

	2025	2024	% Change
Vehicles	$ 177,585	$ 177,585	0.00%
Equipment	32,109	32.109	0.00%
Temporary structures	36,940	36,940	0.00%
Accumulated depreciation	(196,345)	(152,555)	28.70%
Totals	$ 50,289	$ 94,079	(46.5%)

Factors Bearing on St. Clair County IGD's Future

All of our programs continue to be under discussion by the White House and Congress. These discussions for the most part have been related to program elimination or significant reductions in grant funding. We believe such funding threats will be a regular concern in the years ahead.

Contacting St. Clair County IGD's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of St. Clair County IGD's finances and to demonstrate St. Clair County IGD's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jennifer Johnson, Fiscal Manager, St. Clair County Intergovernmental Grants Department, 19 Public Square, Suite 200, Belleville, Illinois 62220.

St. Clair County
Intergovernmental Grants Department

Statement of Net Position
December 31, 2025

Assets		Governmental Activities
Current assets:		
Cash	$	2,516,939
Grants receivable		1,542,056
Other assets		145,575
Revolving loans receivable		10,284
Forgivable loans receivable		448,001
Total current assets		4,662,855
Noncurrent assets:		
Revolving loans receivable		904,348
Forgivable loans receivable		1,239,825
Pension asset		1,647,139
OPEB asset		215,074
ROU lease asset, net		1,855,761
Other capital assets, net		50,289
Total noncurrent assets		5,912,436
TOTAL ASSETS		10,575,291
Deferred Outflows of Resources		
Pension and OPEB related		722,719
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	$	11,298,010
Liabilities		
Current liabilities:		
Current revolving loans payable	$	10,284
Current forgivable loans payable		448,001
Lease payable		143,789
Accounts payable		1,345,028
Accrued payroll and related expenses		134,886
Unearned revenue		312,660
Funds held in escrow		26,454
Total current liabilities		2,421,102
Noncurrent liabilities:		
Accrued vacation and personal leave		229,464
Revolving loan liability		904,348
Forgivable loans payable		1,239,825
Lease payable		1,895,986
Total noncurrent liabilities		4,269,623
Total liabilities		6,690,725
Deferred Inflows of Resources		
Pension and OPEB related		1,948,845
Net Position		
Investment in capital assets		50,289
Restricted for revolving loans		21,593
Unrestricted		2,586,558
Total net position		2,658,440
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$	11,298,010

See accompanying notes to financial statements.

St. Clair County
Intergovernmental Grants Department

Statement of Activities
Year Ended December 31, 2025

Functions/Programs	Direct Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:						
Program:						
Job training and employment	$ 3,490,102	$ 251,619	$ 940	$ 3,772,913	$ 0	$ 32,132
Housing and urban development	6,079,549	396,024	118,287	6,415,296	0	$ 58,010
Weatherization/energy assistance	6,875,807	335,287	0	7,075,291	0	($ 135,803)
Community services programs	603,783	76,784	1,493	883,061	0	$ 203,987
Total program activities	17,049,241	1,059,714	120,720	18,146,561	0	158,326
Support services:						
Nonprogram transactions	(18,100)	0		0	0	18,100
Depreciation - unallocated	260,035	0		0	0	(260,035)
Total support services	241,935	0		0	0	(241,935)
Total expenses	$ 17,291,176	$1,059,714	$ 120,720	$ 18,146,561	$ 0	($ 83,609)
General revenue:						
General						$ 44,573
Interest income						67,209
Total general revenue						111,782
Change in net position						28,173
Net position - Beginning of year						2,630,267
Net position - End of year						$ 2,658,440

See accompanying notes to financial statements.

St. Clair County
Intergovernmental Grants Department

Balance Sheet - Governmental Funds
December 31, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
Assets:			
Cash	$ 2,244,696	$ 272,243	$ 2,516,939
Grants receivable	0	1,542,056	1,542,056
Revolving loans receivable	0	914,632	914,632
Forgivable loans receivable	0	1,687,826	1,687,826
Due from other funds	128,535	14,910	143,445
Other assets	145,575	0	145,575
TOTAL ASSETS	$ 2,518,806	$ 4,431,667	$ 6,950,473
Liabilities:			
Accounts payable	$ 24,303	$ 1,320,725	$ 1,345,028
Accrued payroll and related expenses	(131)	135,017	134,886
Due to other funds	126,500	16,945	143,445
Unearned revenue	0	312,660	312,660
Funds held in escrow	4,185	22,269	26,454
Forgivable loan payable	0	1,687,826	1,687,826
Revolving loan liability	0	914,632	914,632
Total liabilities	154,857	4,410,074	4,564,931
Fund balances:			
Nonspendable	145,575	0	145,575
Restricted	0	21,593	21,593
Unassigned	2,218,374	0	2,218,374
Total fund balances	2,363,949	21,593	2,385,542
TOTAL LIABILITIES AND FUND BALANCES	$ 2,518,806	$ 4,431,667	$ 6,950,473

See accompanying notes to financial statements.

St. Clair County
Intergovernmental Grants Department

Reconciliation of Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2025

Total fund balance - Governmental funds		$ 2,385,542
Total net position reported to governmental activities in the statement of net position are different from the amount reported above as total governmental fund balances because:		
Capital assets used in government activities are not financial resources and, therefore, are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:		
OPEB asset	215,074	
Pension asset	1,647,139	
Governmental capital assets	246,634	
Governmental right of use assets	3,104,375	
Governmental accumulated depreciation	(1,444,959)	
Subtotal		3,768,263
Deferred outflows related to pensions and OPEB not recorded in the fund statement		722,719
Unpaid employee benefits are a liability of the governmental funds only if the employee has resigned or retired. Amounts reported for governmental activities in the statement of net position are:		
Accrued vacation and personal leave		(229,464)
Lease liability not included in the fund financial statement, but are included in the governmental activities of the statement of net position		(2,039,775)
Deferred inflows related to pensions and OPEB not recorded in the fund statement		(1,948,845)
Total net position - Governmental activities		$ 2,658,440

St. Clair County
Intergovernmental Grants Department

Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2025

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenue:			
Grants:			
Current year awards	$ 0	$ 18,177,648	$ 18,177,648
Repayments to funding sources	0	(31,087)	(31,087)
Net grant revenue	0	18,146,561	18,146,561
Revolving loan repayments	0	3,267	3,267
Interest income	67,209	10,636	77,845
Program income	0	110,777	110,777
Miscellaneous income	44,573	(3,960)	40,613
Total revenue	111,782	18,267,281	18,379,063
Expenditures:			
Program activities:			
Job training and employment	0	3,763,911	3,763,911
Housing and urban development	0	6,525,701	6,525,701
Weatherization/energy assistance	0	7,275,676	7,275,676
Community services programs	0	686,741	686,741
Support services	(22,852)	0	(22,852)
Total expenditures	(22,852)	18,252,029	18,229,177
Excess of revenue over (under) expenditures	134,634	15,252	149,886
Other financing sources (uses):			
Transfers in (out)	13,118	(13,118)	0
Total other financing sources (uses)	13,118	(13,118)	0
Net change in fund balances	147,752	2,134	149,886
Fund balances - Beginning of year	2,216,197	19,459	2,235,656
Fund balances - End of year	$ 2,363,949	$ 21,593	$ 2,385,542

See accompanying notes to financial statements.

St. Clair County
Intergovernmental Grants Department

Reconciliation of Statement of Revenue, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Year Ended December 31, 2025

Net change in fund balances - Total governmental funds		$ 149,886
Amounts reported for governmental activities in the statement of activities are different because:		
The acquisition of capital and right of use assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.		
Capital outlay reported in governmental fund statements	$ 0	
Depreciation expense reported in the statement of activities	(260,035)	
Amount by which depreciation is more than capital outlays in the current period		(260,035)
Vested accrued vacation and personal leave are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		
Accrued vacation and personal leave earned	(129,282)	
Accrued vacation and personal leave paid	112,183	
Net accrued vacation and personal leave (earned)		(17,099)
Principal payments on leases		174,561
OPEB related expenditures		38,029
Pension related expenditures		(57,169)
Change in net position - Governmental activities		$ 28,173

See accompanying notes to financial statements.

St. Clair County
Intergovernmental Grants Department
Notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

St. Clair County IGD is a department of St. Clair County, Illinois (the "County"). For financial reporting, St. Clair County IGD includes all funds and other authorities over which the Department exercises oversight responsibilities. Oversight responsibility is defined to include the following considerations: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships. St. Clair County IGD is a component unit of St. Clair County, Illinois.

St. Clair County IGD administers economic development and rehabilitation, weatherization, job training, and other social service programs in St. Clair County for the economically disadvantaged under various federal and state grants. It is a distinct entity established through these agreements and its operations are accounted for separately from those of St. Clair County. St. Clair County IGD receives approximately 32% of its support directly from the U.S. Department of Housing and Urban Development (HUD); approximately 18% from the U.S. Department of Labor, passed through the Illinois Department of Commerce and Economic Opportunity (DCEO); and approximately 21% from U.S. Department of Health and Human Services, passed through DCEO.

The St. Clair Community Action Agency (CAA) was formed as a 501(c)(3) organization. The CAA has been in existence since 1964. In 1983, the CAA formed a unique relationship with St. Clair County Government in an effort to reach a broader population of eligible county residents. The St. Clair County IGD oversees the daily operation of the CAA through a program operations agreement. All activity of the CAA is reported in St. Clair County IGD's special revenue fund. The CAA has a fifteen-member advisory Board of Directors that reflects a diverse composition. It is comprised of five representatives each from the public sector, client representatives and private sector. The mission of the CAA is to improve the quality of life for individuals in their communities with a focus on providing direct assistance to individuals and families in their effort to attain self-sufficiency and lead enriched productive lives.

The accompanying financial statements present the activities of St. Clair County IGD. Accounting principles generally accepted in the United States require that these financial statements include the primary government and its component units. Component units are separate organizations that are included in St. Clair County IGD's reporting entity because of the significance of their operational or financial relationships with St. Clair County IGD. All significant activities and organizations with which St. Clair County IGD exercises oversight responsibility have been considered for inclusion in the financial statements. CAA is considered a blended component unit of St. Clair County IGD.

Significant Policies

The financial statements of St. Clair County IGD have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by St. Clair County IGD are described below.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation

Government-wide Statements

The statement of net position and the statement of activities present financial information about St. Clair County IGD's governmental activities. These statements include the financial activities of the overall government in its entirety. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through intergovernmental revenue and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of St. Clair County IGD's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenue includes: (a) charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenue that is not classified as program revenue, including interest income, is presented as general revenue.

St. Clair County IGD applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position is available. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of the function.

Fund Financial Statements

The fund statements provide information about St. Clair County IGD's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

St. Clair County IGD reports the following major governmental funds:

General Fund

The general fund is St. Clair County IGD's primary operating fund. It accounts for all financial activity that is not required to be accounted for in the special revenue fund. All general receipts that are not allocated by law or contractual agreement to a special revenue fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

Special Revenue Fund

The special revenue fund accounts for activities associated with providing economic development and rehabilitation, weatherization, job training, and other social service programs. Sources include financial aid received from the state and federal government. Excess expenditures of the fund are financed with a transfer from the general fund.

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which St. Clair County IGD gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Interest earnings on temporary investments are recognized in the fiscal period earned.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recognized when measurable and available. St. Clair County IGD considers all revenue reported in the governmental funds to be available if the revenue is collected within 60 days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred. General capital asset acquisitions are reported as expenditures in governmental funds.

Unearned revenue is reported on the balance sheet when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by St. Clair County IGD before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability on the balance sheet is removed and revenue is recognized.

Intergovernmental Revenue

In governmental funds, entitlements and nonreimbursable grants are recorded as receivables and revenue when measurable and available. Reimbursement type grants are recorded as receivables and revenue when the related expenditures are incurred. St. Clair County IGD participates in various federal programs.

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Escrow Deposits

Escrow deposits consist of funds held in escrow as required by the agreements with subcontractors for certain grant programs. Approved loan commitments may also be escrowed prior to final disbursement from the revolving loan funds.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

The primary revenue source of St. Clair County IGD is federal and state grants. The grant contracts themselves provide sufficient control over the expenditure of grant proceeds; therefore, the adoption of an annual budget is not necessary. As a result, budgetary information has not been provided in these financial statements.

Capital Assets

Capital assets are reported at actual cost. Donated assets are reported at an estimated acquisition value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Vehicles	$ 10,000	Sum of the years' digits	5
Computer Equipment	10,000	Sum of the years' digits	3
Temporary Structures	10,000	Sum of the years' digits	5

Cost Allocations

Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, which cannot be readily identified with a final cost objective. The joint costs of St. Clair County IGD are allocated to the various funds based upon St. Clair County IGD's formalized and approved costing procedures.

Loans Receivable

St. Clair County IGD no longer operates loan programs for economic development. St. Clair County IGD operates residential rehabilitation and forgivable loan programs under their housing activities for low-income individuals. The programs consist of loans for home rehabilitation, homebuyer assistance, new home construction, and HOME grants. The assistance provided is recorded as receivable with a corresponding increase in restricted net position. Any loans subsequently repaid will reduce the loan receivable.

Management has the intent and ability to hold all loans for the foreseeable future or until maturity or pay-off. Management has reported the loans at their outstanding unpaid principal balances adjusted for charge-offs and the allowance for expected loan losses, if applicable.

Loans losses are charged against the loan balance when management believes the collectability of the principal is unlikely. Subsequent recoveries, if any, are credited to the loan balance.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of 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 and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, St. Clair County IGD has two items that qualify for reporting in this category: pension amounts related to the Illinois Municipal Retirement Fund and amounts related to other post-employment benefit healthcare costs.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents the acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. At this time, St. Clair County IGD has two items that qualify for reporting in this category: pension amounts related to the Illinois Municipal Retirement Fund and amounts related to other post-employment benefit-healthcare costs.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflow of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net position is reported as restricted in the government-wide financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments or imposed by law through constituted provisions or enabling legislation.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories, or (b) legally or contractually required to be maintained intact. St. Clair County IGD has a nonspendable fund balance of $145,575 consisting of inventory supplies and prepaid items that are reported as other assets.

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

Restricted fund balance: This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. St. Clair County IGD has a restricted fund balance of $21,593 consisting of revolving loans.

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions by the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Currently, St. Clair County IGD does not have any committed fund balances.

Assigned fund balance: This classification reflects the amounts constrained by the Board of Directors "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed. Currently, St. Clair County IGD does not have any assigned fund balances.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is St. Clair County IGD's policy to use externally restricted resources first, then unrestricted resources - committed, assigned and unassigned—in order as needed.

Income Taxes

St. Clair Community Action Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Illinois franchise or income tax. St. Clair Community Action Agency is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. St. Clair Community Action Agency has determined there is no amount to record as assets or liabilities related to uncertain tax positions.

Note 1: Summary of Significant Accounting Policies (Continued)

GASB 87 Lease Accounting

St. Clair County IGD a lessee in multiple noncancelable operating leases. If the contract provides St. Clair County IGD the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

St. Clair County IGD has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized.

For all underlying classes of assets, St. Clair County IGD has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that St. Clair County IGD is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. St. Clair County IGD recognizes short-term lease cost on a straight-line basis over the lease term.

Adoption of GASB Pronouncements

During the fiscal year ended December 31, 2025, St. Clair County IGD implemented the following GASB Pronouncements:

GASB Statement No. 101: Compensated Absences: As of January 1, 2025, the St. Clair County IGD implemented GASB Statement No. 101. The statement updates the accounting rules for how state and local governments recognize and measure liabilities for employee absences like vacation, sick leave, and paid time off. The statement focuses on recognizing liabilities for both used but unpaid leave and unused leave that is likely to be used or paid out. It also provides guidance on measuring these liabilities, including the impact of salary-related payments. The St. Clair County IGD adopted this guidance retroactively for the year beginning January 1, 2025. There was no impact as a result of implementing this standard.

Note 1: Summary of Significant Accounting Policies (Continued)

Adoption of GASB Pronouncements (Continued)

GASB Statement No. 102: Certain Risk Disclosures: As of January 1, 2025, St. Clair County IGD implemented GASB Statement No. 102. The statement requires state and local governments to disclose information in notes to financial statements about specific, known risks related to concentrations and constraints that make them vulnerable to a substantial impact. St. Clair County IGD adopted this guidance retroactively for the year beginning January 1, 2025. There was no impact as a result of implementing this standard.

Note 2: Cash

Custodial Credit Risk - Deposits

In the case of deposits, St. Clair County IGD minimizes its risks that in the event of a bank failure, the Department'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 Department 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. As of December 31, 2025, none of St. Clair County IGD's bank balances totaling to $3,256,166 was exposed to custodial credit risk because all balances were insured or collateralized with securities held by the pledging or financial institution's trust department or agent.

Note 3: Grants Receivable

Grants receivable consist of the following:

Illinois Department of Commerce and Economic Opportunity	$	833,995
U.S. Department of Housing and Urban Development		619,177
Other		88,884
Total	$	1,542,056

Note 4: Revolving Loans Receivable
Revolving Loan Liability
Reserve for Loans

St. Clair County IGD operates loan programs for residential rehabilitation for lower income families to be paid back over a period of up to ten years. Loans receivable of $914,632 are recorded as an asset and are offset by a liability in the special revenue fund.

There is currently no allowance for loan losses or discount recorded.

Note 4: Revolving Loans Receivable
Revolving Loan Liability
Reserve for Loans (Continued)

Loans receivable consist of the following:

Housing Loans	$ 914,632
Current portion	(10,284)
Long-term portion	$ 904,348

A summary of revolving loans receivable and related restricted net position is as follows:

Program	Rates	Period	12/31/2025 Balance	Net Position Restricted for Loans
Home Loans	0-2.5%	Various	$ 911,152	$ 2,010
CDBG Loans	3-5%	Various	3,480	19,583
Totals			$ 914,632	$ 21,593

The change in the revolving loans payable during 2025 is as follows:

1/1/25 Balance	Additions	Reductions	12/31/25 Balance	Amount Due Within One Year
$ 117,899	$ 800,000	$ 3,267	$ 914,632	$ 10,284

Net position restricted for loans represents funds that have been repaid in 2025 and prior to St. Clair County IGD.

The collection scheduled for notes receivable is as follows:

2026	$ 10,284
2027	4,480
2028	4,533
2029	4,935
2030	2,400
Thereafter	888,000
Total	$ 914,632

St. Clair County IGD monitors the credit quality of the loans. As of December 31, 2025, St. Clair County IGD determined there were no loans that were considered impaired or non-performing.

Note 5: Forgivable Loans Receivable/Forgivable Loans Payable

St. Clair County IGD operates forgivable loan programs under their housing activities for low-income individuals. The programs consist of loans for home rehabilitation, homebuyer assistance, new home construction, and HOME grants. The home rehabilitation, homebuyer assistance, and HOME grants are forgiven over four to six years. The new home construction loans are forgiven over a ten-year period. All the loans are contingent on the homeowner not selling the property. If the home is sold prior to that date, a proportionate amount of the forgivable loan must be repaid to St. Clair County IGD based on the number of years remaining on the loan period.

The forgivable loan receivable and corresponding payable balance at December 31, 2025, is $1,687,826. The schedule of forgiveness is as follows:

2026	$ 448,001
2027	359,935
2028	297,009
2029	212,066
2030	120,691
Thereafter	250,124
Total	$ 1,687,826

The change in the forgivable loans payable during 2025 is as follows:

1/1/25 Balance	Additions	Reductions	12/31/25 Balance	Amount Due Within One Year
$1,823,959	$ 373,993	$ 510,126	$1,687,826	$448,001

St. Clair County IGD monitors the credit quality of the loans. As of December 31, 2025, St. Clair County IGD determined there were no loans that were considered impaired or non-performing.

Note 6: Due From/Due To Other Funds

Individual interfund receivable and payable balances as of December 31, 2025, are as follows:

Fund	Due From	Due To
Special revenue:		
Job training and employment	$ 5,126	$ 1,000
Housing and urban development	4,923	8,010
Weatherization/energy assistance	2,268	5,248
Community services programs	2,593	2,687
Special revenue totals	14,910	16,945
General fund	128,535	126,500
Totals	$ 143,445	$ 143,445

At December 31, 2025, a net of $143,445 is owed between the special revenue fund and the general fund. Interfund activities are recorded to meet specific cash needs.

Note 7: Capital Assets

Capital asset balances and activity for the year ended December 31, 2025, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Vehicles	$ 177,585	$ 0	$ 0	$ 177,585
Equipment	32,109	0	0	32,109
Temporary structures	36,940	0	0	36,940
Total capital assets being depreciated	246,634	0	0	246,634
Less accumulated depreciation for:				
Vehicles	(100,249)	(37,093)	0	(137,342)
Equipment	(15,366)	(6,697)	0	(22,063)
Temporary structures	(36,940)	(0)	0	(36,940)
Total accumulated depreciation	(152,555)	(43,790)	0	(196,345)
Governmental activities capital assets, net	$ 94,079	($ 43,790)	$ 0	$ 50,289

Depreciation expense for the year ended December 31, 2025, could not be readily allocated to specific government functions. Total depreciation for governmental activities for the year ended December 31, 2025, was $43,790.

Note 8: Right of Use Assets

Right of use asset balances and activity for the year ended December 31, 2025, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right of use assets being depreciated:				
Buildings	$ 3,055,914	$ 0	$ 0	$ 3,055,914
Equipment	48,461	0	0	48,461
Total capital assets being depreciated	3,104,375	0	0	3,104,375
Less accumulated depreciation for:				
Buildings	(992,944)	(213,553)	0	(1,206,497)
Equipment	(39,426)	(2,691)	0	(42,117)
Total accumulated depreciation	(1,032,370)	(216,244)	0	(1,248,614)
Right of use assets, net	$ 2,072,005	$ (216,244)	$ 0	$ 1,855,761

Note 9: Lease Payable

Changes in leases payable consisted of the following for the years ended December 31:

2025	Balance 1-Jan-25	Additions	Reduction	Balance 31-Dec-25	Due with in one year
001_19 Public Square Building	$ 2,092,667	$ -	$ 97,938	$ 1,994,729	$ 103,720
002_Belleville One Stop 7650 Magna	$ 112,567	$ -	$ 73,963	$ 38,604	$ 38,603
003_Xerox C8170h2 fax line Staple Finisher	$ 1,172	$ -	$ 1,172	$ -	$ -
008_Pitney Bowes	$ 7,929	$ -	$ 1,487	$ 6,442	$ 1,466
Leases payable	**$ 2,214,335**	**$ -**	**$ 174,560**	**$ 2,039,775**	**$ 143,789**

The terms and expiration dates of the St. Clair IGD's leases payable at December 31, 2025, are as follows:

Public Square Building - Lease agreement dated November 1, 2018, in the original principal amount of $1,978,902 (from implementation date), due in monthly installments of various payments through-out the term, including imputed interest at 5.75%, through October 2038, collateralized by leased premises (asset).

Belleville One Stop - Lease agreement dated July 1, 2020, in the original principal amount of $65,921 (from implementation date), due in monthly installments of $3,813, including imputed interest at 5.75%, through June 2026, collateralized by leased premises (asset).

Copier Lease Xerox C8170h2 - Lease agreement dated June 16, 2022, in the original principal amount of $7,177 (from implementation date), due in monthly installments of $217, including imputed interest at 5.75%, through June 2025, collateralized by leased premises (asset).

Postage Meter Lease - Lease agreement dated December 23, 2024, in the original principal amount of $5,828 (from implementation date), due in Quarterly installments of various payments through-out the term, including imputed interest at 5.75%, through December 2025, collateralized by leased premises (asset).

Note 9: Lease Payable (Continued)

Future minimum lease payments as of December 31, 2025, are:

Years	Principal	Interest	Total
2026	$ 143,789	$ 113,006	$ 256,795
2027	$ 111,402	$ 106,140	$ 217,542
2028	$ 118,706	$ 99,555	$ 218,261
2029	$ 129,431	$ 92,425	$ 221,856
2030	$ 135,207	$ 84,819	$ 220,026
2031	$ 143,189	$ 76,837	$ 220,026
2032	$ 151,643	$ 68,383	$ 220,026
2033	$ 161,331	$ 59,428	$ 220,759
2034	$ 174,639	$ 49,787	$ 224,426
2035	$ 184,950	$ 39,476	$ 224,426
2036	$ 195,869	$ 28,557	$ 224,426
2037	$ 207,433	$ 16,993	$ 224,426
2038	$ 182,186	$ 4,836	$ 187,022
Totals	**$ 2,039,775**	**$ 840,242**	**$ 2,880,017**

Note 10: Employee Benefits

The St. Clair County IGD is a department of St. Clair County, Illinois and participates in the County's defined benefit pension plan. Actuarial assumptions are based on the County regular members as a whole and therefore, the entirety of this note is a reflection of the retirement fund commitment of the County and IGD, not just IGD. IGD has reported the net pension liability, deferred outflows of resources, and pension expense based on the IGD's member wages as a percentage of the entire regular plan's member wages (6.03%). IGD believes this percentage could be applied to the following actuarial information of the plan as a whole.

Illinois Municipal Retirement Fund (IMRF) 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 Provider" section of this document. Details of all benefits are available for IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report may be obtained for download at www.imrf.org.

Note 10: Employee Benefits (Continued)

Benefits Provided

IMRF has three benefit plans: The vast majority of IMRF members participate in the 1) Regular Plan (RP). 2) The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs and deputy sheriffs. Counties could adopt the 3) Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers: Tier 1 and Tier 2. 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 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 equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 96 months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

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

Employees Covered by Benefit Terms

As of December 31, 2025, the following regular employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	835
Inactive Plan Members entitled to but not yet receiving benefits	738
Active Plan Members	695
Total	2,268

Note 10: Employee Benefits (Continued)

Contributions

As set by statute, the County's Regular Plan Members are required to contribute 4.5% 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 annual contribution rate for calendar year 2025 was 4.29%. For the fiscal year ended December 31, 2025, the St. Clair County IGD contributed $100,601 to the plan. 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.

Net Pension Asset/Liability

At December 31, 2025 St. Clair County IGD reported an asset of $1,647,140, its proportionate share of the net pension asset. St. Clair IGD's proportion of the net pension asset was based on St. Clair IGD's share of employee wages contributing to the pension plan relative to the employee wages of all participating employers. At December 31, 2025, St. Clair IGD's proportion was 6.03%. The net pension asset was measured as of December 31, 2025. The total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension asset/liability at December 31, 2025:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was 5-year smoothed market; 20% corridor.
- 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.

- For non-disabled retires, 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 were used.

Note 10: Employee Benefits (Continued)

Actuarial Assumptions (continued)

- 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 geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2025:

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate of Return
Domestic Equity	32.5%	7.35%
International Equity	18%	7.45%
Fixed Income	24%	4.75%
Real Estate	10.5%	6.25%
Alternative Investments	14%	3.00-8.50%
Cash Equivalents	1%	3.00%
Total	100%	

There were no benefit changes during the year.

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period on which the 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 (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.83%, and the resulting single discount rate is 7.25%.

Note 10: Employee Benefits (Continued)

Actuarial Assumptions (continued)

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

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25%, 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:

	1% Lower 6.25%	Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability (Asset)	$119,302	$(1,647,140)	$(3,064,389)

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

For the year ended December 31, 2025, St. Clair County IGD recognized pension expense of $57,169. At December 31, 2025, St. Clair County IGD reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	$ 96,511	$ 268,892
Changes in assumptions	0	236
Net difference between projected and actual earnings on pension plan investments	634,543	1,637,797
Total Deferred Amounts to be recognized in pension expense in future periods	731,054	1,906,925
Pension Contributions made subsequent to the Measurement Date	0	0
Total Deferred Amounts Related to Pensions	$ 731,054	$ 1,906,925

Note 10: Employee Benefits (Continued)

Actuarial Assumptions (continued)

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

Year Ending December 31	Increase In Pension Expense
2026	$ 177,175
2027	(645,672)
2028	(405,233)
2029	(302,141)
Total	$ (1,175,871)

Employee Health and Welfare Benefits

The County has a self-insurance program covering certain health and welfare benefits for substantially all of its employees, including IGD. The employees' 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. Contributions paid by IGD were $585,837 for the year ended December 31, 2025. Employee dependent coverage is paid by the employee through payroll deductions.

Postemployment Benefits other than Pension

IGD participates in the County's Postemployment Benefit program for healthcare. 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. Participation is only allowed immediately after retirement and cannot be added at a later date. The benefit 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 are at COBRA rates less a 2% administration fee as required by State statute. Premiums are withheld by IMRF from retirement pay and paid directly to the County. Premiums and costs are included in the Internal Service Fund of the County.

The County established an irrevocable trust to fund future benefits. 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.

Note 10: Employee Benefits (Continued)

Employees Covered by Benefit Terms

As of December 31, 2025, the following regular employees were covered by the benefit terms:

	OPEB
Retirees and Beneficiaries currently receiving benefits	36
Active Plan Members	765
Total	801

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 2025 calculated contribution of $205,830 was paid in full.

Net OPEB Asset/Liability

At December 31, 2025, St. Clair County IGD reported an asset of $215,074 for its proportionate share of the net OPEB asset. St. Clair IGD's proportion of the net OPEB asset was based on St. Clair IGD's share of contributions for healthcare benefits relative to the contributions of healthcare benefits of all participating employers. At December 31, 2025, St. Clair IGD's proportion was 4.59%. The net OPEB asset was measured as of December 31, 2025. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as December 31, 2025, with a measurement date of December 31, 2025.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at December 31, 2025:

- 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%.
- The **Healthcare Cost Trend Rates** were 6.1% for 2025, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.
- The **Mortality Rates** were based on the Pub-2010 Mortality for Employees, Healthy Annuitants with generational projection per Scale MP-2021.

Note 10: Employee Benefits (Continued)

Postemployment Benefits other than Pension

Actuarial Assumptions

- The long-term expected **Rate of Return** on plan investments was determined by added expected inflation to expected long-term real returns and reflection expected volatility and correlation. The capital market assumptions are per Milliman's investment consulting practice as of December 31, 2025.

Asset Class	Portfolio Target Percentage	Long-term Expected Real Rate Of Return
US Cash	6.00%	0.85%
US Core Fixed Income (Aggregate)	30.00%	2.33%
US Broad Equity Market	52.00%	5.51%
Foreign Developed Equity	10.00%	6.35%
US REITs	2.00%	6.67%

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 benefits 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.

Postemployment Benefits other than Pension (Continued)

Sensitivity of the Net OPEB Liability 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)	$(204,166)	$(215,074)	$(225,184)

Note 10: Employee Benefits (Continued)

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:

	1% Lower	Current Discount	1% Higher
Net OPEB Liability (Asset)	$(229,736)	$(215,074)	$(198,109)

The healthcare cost trend rates are described in the actuarial assumptions on the prior page.

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

For year ended December 31, 2025, St. Clair County IGD recognized OPEB expense of $38,029. At December 31, 2025, St. Clair County IGD reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	$ (278)	$ (13,138)
Changes in assumptions	(142)	(220)
Net difference between projected and actual earnings on plan investments	(7,915)	(28,562)
Total Deferred Amounts to be recognized in OPEB expense in future periods	(8,335)	(41,920)
OPEB Contributions made subsequent to the Measurement Date	0	0
Total Deferred Amounts Related to OPEB	$ (8,335)	$ (41,920)

Note 10: Employee Benefits (Continued)

Postemployment Benefits other than Pension (Continued)

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	Increase In OPEB Expense
2026	$ (5,530)
2027	(19,421)
2028	(14,565)
2029	(9,622)
2030	(689)
Thereafter	(428)
Total	$ (50,255)

Note 11: Risk Management

St. Clair County IGD is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. St. Clair County IGD participates in the Illinois Counties Risk Management Trust, which carries commercial insurance to provide insurance coverage to local counties in Illinois. Insurance premiums are paid by St. Clair County. St. Clair County IGD paid $91,547 to the County for insurance premiums for the year ended December 31, 2025. St. Clair County IGD also carries commercial insurance for public employee dishonesty. There are no unsettled claims that exceed commercial coverage for any of the past three fiscal years. There was no significant reduction in insurance coverage.

Note 12: Subsequent Events

Subsequent events have been evaluated through August 7, 2026, which is the date the financial statements were available to be issued.

Required Supplementary Information

St. Clair County
Intergovernmental Grants Department

Schedules of Employer's Proportionate Share of the Net Pension Liability
(Asset) and Employer Contributions - Illinois Municipal Retirement Fund (IMRF)
Year Ended December 31, 2025 (And Prior Nine Fiscal Years)

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset) Illinois Municipal Retirement Fund (IMRF)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Measurement date	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
St. Clair County IGD's proportion of the net pension liability (asset)	5.06%	6.84%	6.59%	6.32%	6.25%	6.03%	6.38%	6.38%	6.22%	6.03%
St. Clair County IGD's proportionate share of the net pension liability (asset)	$ 939,428	($ 563,649)	$ 1,056,158	($ 290,430)	($1,303,438)	($2,944,619)	$ 427,343	($ 241,825)	$ 11,657	($1,647,140)
St. Clair County IGD's covered payroll during the measurement period	$ 1,954,489	$ 2,001,416	$ 1,942,825	$1,879,879	$2,035,324	$1,925,011	$2,119,916	$2,244,107	$2,278,874	$2,745,365
St. Clair County IGD's proportionate share of the net pension liability (asset) as a percentage of covered payroll	48.07%	-28.16%	54.36%	-15.45%	-64.04%	-152.97%	20.16%	-10.78%	0.51%	-60.00%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	101.70%	89.95%	100.06%	107.23%	118.89%	96.04%	100.49%	98.87%	109.19%

Schedule of Employer Contributions Illinois Municipal Retirement Fund (IMRF)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution for the fiscal period	$ 206,003	$ 213,446	$ 211,962	$ 149,395	$ 191,875	$ 170,556	$ 142,246	$ 73,815	$ 81,128	$ 126,467
Contribution in relation to the contractually required contribution	($ 206,003)	($ 213,446)	($ 211,962)	($ 149,395)	($ 191,875)	($ 170,556)	($ 142,246)	($ 73,815)	($ 81,128)	($ 126,467)
Contribution deficiency excess	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
St Clair County IGD's covered payroll	$ 1,954,489	$ 2,001,416	$ 1,942,825	$1,879,879	$2,035,324	$1,925,011	$2,119,916	$2,244,107	$2,278,874	$2,745,365
Contributions as a percentage of covered payroll	10.54%	10.68%	10.91%	7.95%	9.43%	8.86%	6.71%	3.29%	3.56%	4.61%

Notes to the Schedule:

Changes of benefit terms: There were no changes of benefit terms for any participation employer in IMRF.

Changes of assumptions: There were no changes in the assumptions.

St. Clair County
Intergovernmental Grants Department

Schedule of Changes of Employer's Proportionate Share
of the Net OPEB Liability (Asset) and Related Ratios
Year Ended December 31, 2025 (And the Prior Eight Fiscal Years)

Schedule of Employers Proportionate Share of the Net OPEB Liability

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Measurement date	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
St. Clair County IGD's proportion of the net OPEB liability (asset)	3.87%	3.83%	3.72%	3.50%	4.74%	2.85%	5.08%	5.07%	4.59%
St. Clair County IGD's proportionate share of the net OPEB liability (asset)	$ 62,167	$ 27,627	($ 7,188)	($ 35,441)	($ 78,802)	($ 71,237)	($ 118,461)	($ 163,694)	($ 215,074)
St. Clair County IGD's covered payroll	$1,435,337	$1,431,629	$1,406,042	$1,401,279	$1,600,890	$1,751,525	$1,919,460	$2,069,799	$2,305,703
St. Clair County IGD's proportionate share of the net OPEB liability	4.33%	1.93%	-0.51%	-2.53%	-4.92%	-4.07%	-6.17%	-7.91%	-9.33%
Plan fiduciary net position as a percentage of the total OPEB liability	67.82%	83.36%	105.55%	124.79%	147.48%	147.29%	173.25%	199.52%	199.52%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Notes to the Schedule:

Changes of benefit terms: There were no changes of benefit terms for any participation employer in OPEB.
Changes of assumptions: There were no changes in the assumptions.

Supplementary Information

St. Clair County
Intergovernmental Grants Department

Schedule A-1
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal AL Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development				
Community Development Block Grant - Entitlement Grants Cluster				
Direct Grant				
Community Development Block Grant	B-19-UC-17-0005	14.218	0	846
Community Development Block Grant	B-20-UC-17-0005	14.218	0	9,377
Community Development Block Grant	B-21-UC-17-0005	14.218	0	3,253
Community Development Block Grant	B-22-UC-17-0005	14.218	0	848,010
Community Development Block Grant	B-23-UC-17-0005	14.218	0	937,731
Community Development Block Grant	B-24-UC-17-0005	14.218	0	1,062,661
Community Development Block Grant	B-25-UC-17-0005	14.218	0	100,622
Community Development Block Grant-Disaster Recovery	B-23-UN-17-0001	14.218	0	22,445
Community Development Block Grant-Disaster Recovery	B-25-UN-17-0001	14.218	0	76,575
COVID-19 Community Development Block Grant	B-20-UW-17-0005	14.218	0	352,144
Community Development Block Grant Revolving Loans	None	14.218	0	3,480
	Total Federal Expenditures AL #14.218 Cluster		**0**	**3,417,144**
Direct Grant				
HOME Investment Partnership Program	M-20-DC-17-0215	14.239	0	161,252
HOME Investment Partnership Program	M-21-DC-17-0215	14.239	0	176,409
HOME Investment Partnership Program	M-22-DC-17-0215	14.239	0	355,047
HOME Investment Partnership Program	M-23-DC-17-0215	14.239	0	177,136
HOME Investment Partnership Program	M-24-DC-17-0215	14.239	0	76,545
HOME Investment Partnership Program	M-25-DC-17-0215	14.239	0	14,425
HOME Investment Partnership Program	M-21-DP-17-0215	14.239	0	12,191
HOME Investment Partnership Program Revolving Loans	None	14.239	0	914,419
	Total Federal Expenditures AL #14.239		**0**	**1,887,424**
Direct Grant				
Supportive Housing	IL0083L5T082316	14.267	0	89,321
Supportive Housing	IL0083L5T082417	14.267	0	83,680
Supportive Housing	IL0082L5T082316	14.267	0	25,460
Supportive Housing	IL0082L5T082417	14.267	0	20,345
Supportive Housing	IL1875I5T082300	14.267	0	105,187
Supportive Housing	IL1875I5T082400	14.267	0	20,524
Supportive Housing	IL0085L5T082316	14.267	146,176	162,972
Supportive Housing	IL0085L5T082417	14.267	172,824	177,217
Supportive Housing	IL0521L5T082312	14.267	22,195	22,387
Supportive Housing	IL0521L5T082413	14.267	19,755	19,862
Supportive Housing	IL0087L5T082316	14.267	89,796	96,986
Supportive Housing	IL0087L5T082417	14.267	92,096	100,434
Supportive Housing	IL0421L5T082312	14.267	44,555	45,632
Supportive Housing	IL0421L5T082413	14.267	43,244	44,757
Supportive Housing	IL0520L5T082312	14.267	16,652	16,948
Supportive Housing	IL0520L5T082413	14.267	15,611	15,992
Supportive Housing	IL0491L5T082311	14.267	78,481	80,237
Supportive Housing	IL0491L5T082412	14.267	113,397	116,467
	Total Federal Expenditures AL #14.267		**854,782**	**1,244,408**
U.S. Department of Labor				
Passed-Through the State of Illinois, Department of Commerce and Economic Opportunity				
Trade Adjustment Assistance	22-661024	17.245	0	17,736
	Total Federal Expenditures AL #17.245		**0**	**17,736**

St. Clair County
Intergovernmental Grants Department

Schedule A-2
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal AL Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Labor (Continued)				
Passed-Through the State of Illinois, Department of Commerce and Economic Opportunity				
WIOA Cluster				
Workforce Innovation and Opportunity Act Title 1	23-681025	17.258	0	28,078
Workforce Innovation and Opportunity Act Title 1	24-681025	17.258	0	1,107,895
Workforce Innovation and Opportunity Act Title 1	25-681025	17.258	0	407,189
Total Federal Expenditures AL #17.258			**0**	**1,543,162**
Workforce Innovation and Opportunity Act Title 1	23-681025	17.259	0	32,044
Workforce Innovation and Opportunity Act Title 1	24-681025	17.259	155,128	823,324
Workforce Innovation and Opportunity Act Title 1	25-681025	17.259	0	96,560
Total Federal Expenditures AL #17.259			**155,128**	**951,928**
Workforce Innovation and Opportunity Act Title 1	23-681025	17.278	0	50,876
Workforce Innovation and Opportunity Act Title 1	24-681025	17.278	0	540,520
Workforce Innovation and Opportunity Act Title 1	25-681025	17.278	0	154,938
Workforce Innovation and Opportunity Act Title 1	25-651124	17.278	0	3,787
Total Federal Expenditures AL #17.278			**0**	**750,121**
Total Federal Expenditures WIOA Cluster AL #17.258, #17.259, and #17.278			**155,128**	**3,245,211**
Passed-Through the State of Illinois, Department of Commerce and Economic Opportunity				
WIOA Apprenticeship Expanison	24-112024	17.285	0	104,317
Total Federal Expenditures AL #17.285			**0**	**104,317**
U.S. Department of Labor				
Community Project	24A60CP000369	17.289	0	105,804
Total Federal Expenditures AL #17.289			**0**	**105,804**
U.S. Department of Energy				
Passed-Through Champaign County Regional Planning Commission				
Weatherization Assistance for Low-Income Persons	DE-EE0010273	81.042	0	2,620
Passed-Through the State of Illinois, Department of Commerce and Economic Opportunity				
Weatherization Assistance for Low-Income Persons	22-403008	81.042	0	327,013
Weatherization Assistance for Low-Income Persons	25-401008	81.042	0	30,402
Weatherization Assistance for Low-Income Persons	23-461008	81.042	0	36,047
Total Federal Expenditures AL #81.042			**0**	**396,082**
U.S. Department of Health and Human Services				
Passed-Through the IL Assoc. of Community Action				
Barrier Reduction Pilot	FCSAG05509	93.558	0	110,505
Barrier Reduction Pilot	FCSEG05509	93.558	0	87,978
Total Federal Expenditures AL #93.558			**0**	**198,483**

St. Clair County
Intergovernmental Grants Department

Schedule A-3
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal AL Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed-Through the State of Illinois, Department of Commerce and Economic Opportunity				
Weatherization	24-221008	93.568	0	426,831
Weatherization	25-221008	93.568	0	32,895
Low-Income Home Energy Assistance	24-224008	93.568	0	585,851
Low-Income Home Energy Assistance	25-224008	93.568	0	1,941,383
Low-Income Home Energy Assistance	26-224008	93.568	0	56,129
	Total Federal Expenditures AL #93.568		**0**	**3,043,089**
Passed-Through the State of Illinois, Department of Commerce and Economic Opportunity				
Community Services Block Grant	25-231008	93.569	264,019	684,578
	Total Federal Expenditures AL #93.569		**264,019**	**684,578**
	TOTAL FEDERAL EXPENDITURES		**$ 1,273,929**	**$ 14,344,276**

St. Clair County
Intergovernmental Grants Department

Schedule A-4
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Note to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompany schedule of expenditures of federal awards (the Schedule") includes the federal grant activity of St. Clair County Intergovernmental Grants Department under programs of federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of St. Clair County Intergovernmental Grants Department, it is not intended to and does not present the financial position, changes in net position or cash flows of St. Clair County Intergovernmental Grants Department.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - 15% De Minimis

St. Clair County Intergovernmental Grants Department has elected to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Outstanding Loans

The loan programs listed subsequently are administered directly by St. Clair County Intergovernmental Grants Department and balances and transactions relating to the programs are included in St. Clair County Intergovernmental Grants Department's basic financial statements. Loans outstanding at the beginning of the year, and loans made during the year, are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at December 31, 2025, consist of:

Program Name	AL Number	Outstanding Balance at December 31, 2025
Community Development Block Grant	14.218	3,480
HOME	14.239	911,152

Note 5 - Program Operation Agreement

St. Clair County Intergovernmental Grants Department has a Program Operation Agreement with the St. Clair Community Action Agency, that gives St. Clair County Intergovernmental Grants Department all authority for the operation of all CAA programs. Programs included in this agreement are: Weatherization, Barrier Reduction Pilot, Low-Income Home Energy Assistance and Community Services Block Grant programs. Funds expended on behalf of the St. Clair Community Action Agency included in this Schedule are $4,322,232 for the year ended December 31, 2025.

St. Clair County Intergovernmental Grants Department

Schedule B-1
Schedule of Program Activity
Year Ended December 31, 2025

CFDA Number	Grant Number	Program Name	Grantor Agency	Program Period	Program or Award Amount	Deferred (Receivable) Revenue 12/31/24	Special Revenue Fund Bal. 12/31/24	Current Receipts	Other Revenue	Expenditures	Repay-ments	Transfers	Deferred (Receivable) Revenue 12/31/25	Special Revenue Fund Bal. 12/31/25
ASSISTANCE PROGRAMS AS IDENTIFIED IN THE CATALOG OF FEDERAL DOMESTIC ASSISTANCE														
Department of Housing and Urban Development														
14.218	B-19-UC-17-0005	CDBG 19 (709 719)	U.S. Dept. of HUD	Ongoing	3,543,252	0	0	846	0	(846)	0	0	0	0
14.218	B-20-UC-17-0005	CDBG 20 (700 710)	U.S. Dept. of HUD	Ongoing	3,662,205	(148)	0	9,227	0	(9,377)	0	0	(298)	0
14.218	B-21-UC-17-0005	CDBG 21 (701 711)	U.S. Dept. of HUD	Ongoing	3,653,517	0	0	0	0	(3,253)	0	0	(3,253)	0
14.218	B-22-UC-17-0005	CDBG 22 (702 712)	U.S. Dept. of HUD	Ongoing	3,554,024	(4,290)	0	847,958	0	(848,010)	0	0	(4,342)	0
14.218	B-23-UC-17-0005	CDBG 23 (703 713)	U.S. Dept. of HUD	Ongoing	3,552,254	(100,887)	0	748,668	0	(937,731)	0	0	(289,950)	0
14.218	B-24-UC-17-0005	CDBG 24 (704 714)	U.S. Dept. of HUD	Ongoing	3,446,970	(25,817)	0	1,013,649	189	(1,062,850)	0	(7)	(74,836)	0
14.218	B-25-UC-17-0005	CDBG 25 (705 715)	U.S. Dept. of HUD	Ongoing	3,438,146	0	0	70,818	94	(100,716)	0	(94)	(29,898)	0
14.218	B-23-UN-17-0001	CDBG-DR 23 (753)	U.S. Dept. of HUD	07/25/22-02/28/30	30,027,000	(4,733)	0	26,678	0	(22,445)	0	0	(500)	0
14.218	B-25-UN-17-0001	CDBG-DR 25 (755)	U.S. Dept. of HUD	03/28/25-03/27/31	4,476,650	0	0	76,120	0	(76,575)	0	0	(455)	0
14.218	B-20-UW-17-0005	CDBG-CV 20 (720 730)	U.S. Dept. of HUD	06/25/20-06/24/26	3,820,554	(29,806)	0	251,517	0	(352,144)	0	0	(130,433)	0
14.218	None	Revolving Loan Programs	U.S. Dept. of HUD	Ongoing		0	19,399	0	536	0	0	(352)	0	19,583
		Subtotal 14.218				**(165,681)**	**19,399**	**3,045,481**	**819**	**(3,413,947)**	**0**	**(453)**	**(533,965)**	**19,583**
14.239	M-20-DC-17-0215	Home Rehab. (800 810)	U.S. Dept. of HUD	09/30/20-09/01/2028	1,130,649	(3,366)	0	164,618	(1,000)	(160,252)	0	0	0	0
14.239	M-21-DC-17-0215	Home Rehab. (801 811)	U.S. Dept. of HUD	08/06/21-09/01/2029	1,038,040	(204,389)	0	380,798	(2,960)	(173,449)	0	0	0	0
14.239	M-22-DC-17-0215	Home Rehab. (802 812)	U.S. Dept. of HUD	09/09/22-09/01/2030	1,038,040	(93,101)	0	434,530	0	(355,047)	0	0	(13,618)	0
14.239	M-23-DC-17-0215	Home Rehab. (803 813)	U.S. Dept. of HUD	08/14/23-09/30/2023	1,055,037	(51,261)	0	210,164	0	(177,136)	0	0	(18,233)	0
14.239	M-24-DC-17-0215	Home Rehab. (804 814)	U.S. Dept. of HUD	08/30/24-09/30/2033	813,837	(24,653)	0	87,679	0	(76,545)	0	0	(13,519)	0
14.239	M-25-DC-17-0215	Home Rehab. (805 815)	U.S. Dept. of HUD	09/16/25-09/30/2034	797,897	0	0	10,788	0	(14,425)	0	0	(3,637)	0
14.239	M-21-DP-17-0215	Home Rehab. (830)	U.S. Dept. of HUD	09/20/21-09/30/2030	3,767,819	(1,267)	0	14,001	0	(12,191)	0	0	543	0
14.239	None	Home Rehab Loans Prog. Income (821)	U.S. Dept. of HUD	Ongoing	None	0	60	0	12,796	(10,846)	0	0	0	2,010
14.239	None	Home Rehab Prog. Income CHDO (822)	U.S. Dept. of HUD	Ongoing	None	350,834	0	0	108,216	(242,486)	0	0	216,564	0
		Subtotal 14.239				**(27,203)**	**60**	**1,302,578**	**117,052**	**(1,222,377)**	**0**	**0**	**168,100**	**2,010**
14.267	IL0083L5T082316	Supportive Housing HRC (904)	U.S. Dept. of HUD	07/01/24-06/30/25	172,667	(22,921)	0	112,242	0	(89,321)	0	0	0	0
14.267	IL0083L5T082417	Supportive Housing HRC (905)	U.S. Dept. of HUD	07/01/25-06/30/26	181,598	0	0	64,024	0	(83,680)	0	0	(19,656)	0
14.267	IL0082L5T082316	Supportive Housing HMIS (914)	U.S. Dept. of HUD	07/01/24-06/30/25	50,952	(3,628)	0	29,088	0	(25,460)	0	0	0	0
14.267	IL0082L5T082417	Supportive Housing HMIS (915)	U.S. Dept. of HUD	07/01/25-06/30/26	53,731	0	0	16,968	0	(20,345)	0	0	(3,377)	0
14.267	IL1875L5T082300	Supportive Housing Planning (935)	U.S. Dept. of HUD	11/01/24-10/31/25	191,297	(8,901)	0	114,088	0	(105,187)	0	0	0	0
14.267	IL1911L5T082400	Supportive Housing Planning (936)	U.S. Dept. of HUD	11/01/25-10/31/26	196,729	0	0	9,972	0	(20,524)	0	0	(10,552)	0
14.267	IL0085L5T082316	Supportive Housing JH (944)	U.S. Dept. of HUD	07/01/24-06/30/25	343,342	23,422	0	139,550	0	(162,972)	0	0	0	0
14.267	IL0085L5T082417	Supportive Housing JH (945)	U.S. Dept. of HUD	07/01/25-06/30/26	407,992	0	0	203,847	0	(177,217)	0	0	26,630	0
14.267	IL0521L5T082312	Supportive Housing HAL (954)	U.S. Dept. of HUD	07/01/24-06/30/25	49,996	(125)	0	22,512	0	(22,387)	0	0	0	0
14.267	IL0521L5T082413	Supportive Housing HAL (955)	U.S. Dept. of HUD	07/01/25-06/30/26	60,844	0	0	19,810	0	(19,862)	0	0	(52)	0
14.267	IL0087L5T082316	Supportive Housing NSU (964)	U.S. Dept. of HUD	07/01/24-06/30/25	204,073	8,841	0	88,145	0	(96,986)	0	0	0	0
14.267	IL0087L5T082417	Supportive Housing NSU (965)	U.S. Dept. of HUD	07/01/25-06/30/26	245,593	0	0	106,961	0	(100,434)	0	0	6,527	0
14.267	IL0421L5T082312	Supportive Housing BP (974)	U.S. Dept. of HUD	07/01/24-06/30/25	114,205	(1,717)	0	47,349	0	(45,632)	0	0	0	0
14.267	IL0421L5T082413	Supportive Housing BP (975)	U.S. Dept. of HUD	07/01/25-06/30/26	133,426	0	0	44,262	0	(44,757)	0	0	(495)	0
14.267	IL0520L5T082312	Supportive Housing RH (984)	U.S. Dept. of HUD	07/01/24-06/30/25	54,460	3,186	0	13,762	0	(16,948)	0	0	0	0
14.267	IL0520L5T082413	Supportive Housing RH (985)	U.S. Dept. of HUD	07/01/25-06/30/26	65,512	0	0	18,344	0	(15,992)	0	0	2,352	0
14.267	IL0491L5T082311	Supportive Housing NW (994)	U.S. Dept. of HUD	06/01/24-05/31/25	228,062	(2,205)	0	82,442	0	(80,237)	0	0	0	0
14.267	IL0491L5T082412	Supportive Housing NW (995)	U.S. Dept. of HUD	06/01/25-05/31/26	266,021	0	0	114,394	0	(116,467)	0	0	(2,073)	0
		Subtotal 14.267				**(4,048)**	**0**	**1,247,760**	**0**	**(1,244,408)**	**0**	**0**	**(696)**	**0**

St. Clair County Intergovernmental Grants Department

Schedule B-2
Schedule of Program Activity
Year Ended December 31, 2025

CFDA Number	Grant Number	Program Name	Grantor Agency	Program Period	Program or Award Amount	Deferred (Receivable) Revenue 12/31/24	Special Revenue Fund Bal. 12/31/24	Current Receipts	Other Revenue	Expenditures	Repay-ments	Transfers	Deferred (Receivable) Revenue 12/31/25	Special Revenue Fund Bal. 12/31/25
ASSISTANCE PROGRAMS AS IDENTIFIED IN THE CATALOG OF FEDERAL DOMESTIC ASSISTANCE (Continued)														
Department of Labor														
17.245	24-661024	Trade Adjustment Assist. (274) d	IL Dept. of CEO	10/01/24-09/30/25	22,676	(4,940)	0	22,676	0	(17,736)	0	0	0	0
		Subtotal 17.245				**(4,940)**	**0**	**22,676**	**0**	**(17,736)**	**0**	**0**	**0**	**0**
17.258	25-681024	WIOA Title 1-B (205) a	IL Dept. of CEO	07/01/25-06/30/27	1,400,650	0	0	201,364	0	(407,189)	0	0	(205,825)	0
17.258	24-681024	WIOA Title 1-B (204) a	IL Dept. of CEO	07/01/24-06/30/26	1,165,560	(24,788)	0	999,781	445	(1,108,340)	0	(263)	(133,165)	0
17.258	23-681024	WIOA Title 1-B (203) a	IL Dept. of CEO	07/01/23-06/30/25	1,445,721	(121,664)	0	149,742	7	(28,085)	0	0	0	0
		Subtotal 17.258				**(146,452)**	**0**	**1,350,887**	**452**	**(1,543,614)**	**0**	**(263)**	**(338,990)**	**0**
17.259	25-681024	WIOA Title 1-B (205) y	IL Dept. of CEO	07/01/25-06/30/27	1,123,210	0	0	96,560	0	(96,560)	0	0	0	0
17.259	24-681024	WIOA Title 1-B (204) y	IL Dept. of CEO	07/01/24-06/30/26	911,811	0	0	823,324	192	(823,516)	0	0	0	0
17.259	23-681024	WIOA Title 1-B (203) y	IL Dept. of CEO	07/01/23-06/30/25	916,800	0	0	32,044	6	(32,050)	0	0	0	0
		Subtotal 17.259				**0**	**0**	**951,928**	**198**	**(952,126)**	**0**	**0**	**0**	**0**
17.278	25-681024	WIOA Title 1-B (205) d	IL Dept. of CEO	07/01/25-06/30/27	1,060,480	0	0	154,938		(154,938)	0	0	0	0
17.278	24-681024	WIOA Title 1-B (204) d	IL Dept. of CEO	07/01/24-06/30/26	758,899	0	0	540,520	229	(540,749)	0	0	0	0
17.278	23-681024	WIOA Title 1-B (203) d	IL Dept. of CEO	07/01/23-06/30/25	660,988	0	0	50,876	8	(50,884)	0	0	0	0
17.278	25-651124	WIOA Dislocated Worker (266)	IL Dept. of CEO	01/01/26-09/30/27	22,288	0	0	0	0	(3,787)	0	0	(3,787)	0
		Subtotal 17.278				**0**	**0**	**746,334**	**237**	**(750,358)**	**0**	**0**	**(3,787)**	**0**
		Subtotal 17.258,17.259, 17.278 Cluster				**(146,452)**	**0**	**3,049,149**	**887**	**(3,246,098)**	**0**	**(263)**	**(342,777)**	**0**
17.285	24-112024	Apprenticeship USA-Navigator (244)	IL Dept. of CEO	07/01/24-06/30/25	129,029	(6,972)	0	111,289	0	(104,317)	0	0	0	0
		Subtotal 17.285				**(6,972)**	**0**	**111,289**	**0**	**(104,317)**	**0**	**0**	**0**	**0**
17.289	24A60CP000369	Community Project Funding (294)	DOL	05/01/24-04/30/27	950,000	(134,311)	0	234,282	53	(105,857)	0	(53)	(5,886)	0
		Subtotal 17.289				**(134,311)**	**0**	**234,282**	**53**	**(105,857)**	**0**	**(53)**	**(5,886)**	**0**
Department of Energy														
81.042	22-403008	Weatherization (651)	IL Dept. of CEO	07/01/24-09/30/25	429,565	(43,431)	0	370,444	0	(327,013)	0	0	0	0
81.042	25-401008	Weatherization (661)	IL Dept. of CEO	07/01/25-06/30/26	347,307	0	0	21,255	0	(30,402)	0	0	(9,147)	0
81.042	23-461008	Weatherization (635)	IL Dept. of CEO	03/01/23-06/30/25	1,317,410	(2,281)	0	51,450	0	(36,047)	0	0	13,122	0
81.042	DE-EE0010273	Weatherization-(665)	Champaign County (CCRP(	08/20/25-02/28/25	82,000	0	0	0	0	(2,620)	0	0	(2,620)	0
		Subtotal 81.042				**(45,712)**	**0**	**443,149**	**0**	**(396,082)**	**0**	**0**	**1,355**	**0**

St. Clair County Intergovernmental Grants Department

Schedule B-3
Schedule of Program Activity
Year Ended December 31, 2025

CFDA Number	Grant Number	Program Name	Grantor Agency	Program Period	Program or Award Amount	Deferred (Receivable) Revenue 12/31/24	Special Revenue Fund Bal. 12/31/24	Current Revenue	Other Revenue	Expenditures	Repay-ments	Transfers	Deferred (Receivable) Revenue 12/31/25	Special Revenue Fund Bal. 12/31/25
ASSISTANCE PROGRAMS AS IDENTIFIED IN THE CATALOG OF FEDERAL DOMESTIC ASSISTANCE (Continued)														
Department of Health and Human Services														
93.558	FCSAG05509	Barrier Reduction Pilot (525)	IACAA	11/06/24-06/30/25	172,500	(17,588)	0	128,093	0	(110,505)	0	0	0	0
93.558	FCSEG05509	Barrier Reduction Pilot (526)	IACAA	09/19/25-06/30/25	143,750	0	0	56,724	0	(87,978)	0	0	(31,254)	0
		Subtotal 93.558				**(17,588)**	**0**	**184,817**	**0**	**(198,483)**	**0**	**0**	**(31,254)**	**0**
93.568	24-221008	Weatherization (652)	IL Dept. of CEO	06/01/24-09/30/25	562,477	(21,407)	0	448,238	0	(426,831)	0	0	0	0
93.568	25-221008	Weatherization (662)	IL Dept. of CEO	06/01/25-09/30/26	525,616	0	0	27,575	0	(32,895)	0	0	(5,320)	0
93.568	23-274008	LIHEAP (434)	IL Dept. of CEO	03/01/23-06/30/24	1,550,378	653	0	0	0	0	(653)	0	0	0
93.568	24-224008	LIHEAP (441)	IL Dept. of CEO	10/01/23-08/31/25	3,521,884	(259,609)	0	845,460	0	(585,851)	0	0	0	0
93.568	25-224008	LIHEAP (451)	IL Dept. of CEO	10/01/24-08/31/26	2,177,677	(28,747)	0	1,916,670	0	(1,941,383)	0	0	(53,460)	0
93.568	26-224008	LIHEAP (461)	IL Dept. of CEO	10/01/25-08/31/27	1,964,175	0	0	0	0	(56,129)	0	0	(56,129)	0
		Subtotal 93.568				**(309,110)**	**0**	**3,237,943**	**0**	**(3,043,089)**	**(653)**	**0**	**(114,909)**	**0**
93.569	25-231008	CSBG (505)	IL Dept. of CEO	01/01/25-06/30/26	803,776	0	0	613,620	1,493	(686,071)	0	0	(70,958)	0
93.569	Revolving Loan	Revolving Loans (550)	IL Dept. of CEO	Ongoing		0	0	0	0	0	0	0	0	0
		Subtotal 93.569				**0**	**0**	**613,620**	**1,493**	**(686,071)**	**0**	**0**	**(70,958)**	**0**
		TOTAL FEDERAL PROGRAMS				**($ 862,017)**	**$ 19,459**	**$ 13,492,744**	**$ 120,304**	**($ 13,678,465)**	**($ 653)**	**($ 769)**	**($ 930,990)**	**$ 21,593**
STATE AND LOCAL														
N/A	23-203559	Site Improvements (023)	IL Dept of CEO	09/01/24-08/31/26	5,000,000	0	0	0	2	0	0	(2)	0	0
N/A	25-203032	Provision of Services to the Public (035)	IL Dept of CEO	07/01/24-6/30/25	500,000	0	0	500,000	0	(500,000)	0	0	0	0
N/A	25-071024	State Local Workforce Area Grant (215)	IL Dept of CEO	07/01/24-6/30/25	270,050	(56,238)	0	219,066	0	(162,828)	0	0	0	0
N/A	26-071024	State Local Workforce Area Grant (216)	IL Dept of CEO	07/01/25-6/30/26	124,191	0	0	0	0	(33,911)	0	0	(33,911)	0
N/A	FCSDP08008	Employment Barrier Reduction (235)	IL Dept of Human Serv.	07/01/24-06/30/25	355,345	(25,568)	0	49,115	0	(23,547)	0	0	0	0
N/A	FCSDP08008	Employment Barrier Reduction (236)	IL Dept of Human Serv.	07/01/25-06/30/26	306,229	0	0	0	0	(79,243)	0	0	(79,243)	0
N/A	25-254008	LIHEAP State Supplemental (452)	IL Dept. of CEO	06/01/24-08/31/25	2,131,200	(32,970)	0	1,384,962	0	(1,351,890)	(102)	0	0	0
N/A	26-254008	LIHEAP State Supplemental (462)	IL Dept. of CEO	06/01/25-08/31/26	2,660,674	0	0	1,586,220	0	(1,814,639)	0	0	(228,419)	0
N/A	N/A	AMEREN Energy Relief (463)	Ameren Illinois	08/25/25-12/31/25	132,000	0	0	132,000	0	(132,000)	0	0	0	0
N/A	N/A	AMEREN Outreach (464)	Ameren Illinois	09/23/25-12/31/25	5,000	0	0	5,000	0	(5,000)	0	0	0	0
N/A	25-251008	Weatherization State Supplemental (653)	IL Dept. of CEO	06/01/24-09/30/25	246,771	(1,935)	0	172,355	0	(170,420)	0	0	0	0
N/A	26-251008	Weatherization State Supplemental (663)	IL Dept. of CEO	06/01/25-09/30/26	305,538	0	0	12,020	0	(11,117)	0	0	903	0
N/A	N/A	Income Qualified Initiative-WTX (654)	Ameren Illinois	01/01/25-12/31/25	N/A	0	0	147,299	0	(147,299)	0	0	0	0
N/A	N/A	Income Qualified Initiative-WTX (664)	Ameren Illinois	12/16/25-12/31/26	N/A	0	0	0	0	(3,755)	0	0	(3,755)	0
N/A	100142023	ILRental Housing Support Program (893)	IL Housing Dev. Authority	07/01/23-06/30/26	934,861	13,380	0	212,819	414	(150,262)	(30,332)	0	46,019	0
		TOTAL STATE AND LOCAL				**(103,331)**	**0**	**4,420,856**	**416**	**(4,585,911)**	**(30,434)**	**(2)**	**(298,406)**	**0**
		TOTAL STATE, LOCAL, AND FEDERAL			112,974,877	**($ 965,348)**	**$ 19,459**	**$ 17,913,600**	**$ 120,720**	**($ 18,264,376)**	**($ 31,087)**	**($ 771)**	**($ 1,229,396)**	**$ 21,593**

Reconciliation of Grant Awards

Deferred (receivable) revenue 12/31/24	($ 965,348)
Current year receipts	17,913,600
Deferred receivable (revenue) 12/31/25	1,229,396
TOTAL CURRENT YEAR GRANT AWARDS	**$ 18,177,648**

Reconciliation of Other Income

Loan repayments	$ 3,267
Interest income	10,636
Program income	110,777
Miscellaneous income	(3,960)
TOTAL OTHER INCOME	**$ 120,720**

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

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	CSFA #	Program Name	State	Federal	Match	Total
View	420-00-1758	Site Improvements	0.00	0.00		0.00
View	420-00-2725	Provision of services to the public from named line GRF &/or FIF source	500,000.00	0.00		500,000.00
View	420-30-0074	Trade Adjustment Assistance Program - Formula	0.00	17,736.00		17,736.00
View	420-30-0076	WIOA Formula Grants	0.00	3,241,424.00		3,241,424.00
View	420-30-0080	WIOA National Dislocated Worker Grants	0.00	3,787.00		3,787.00
View	420-30-3163	State Apprenticeship Expansion Program	0.00	104,317.00		104,317.00
View	420-30-3299	State Local Workforce Area Grants - Direct Appropriations	196,739.00	0.00		196,739.00
View	420-70-0087	Illinois Home Weatherization Assistance Program (IHWAP)	181,537.00	855,808.00		1,037,345.00
		Totals:	4,147,595.00	14,344,276.00	0.00	18,491,871.00

View	420-70-0090	Low-Income Home Energy Assistance	3,166,529.00	2,583,363.00		5,749,892.00
View	420-70-0091	Community Services Block Grant	0.00	684,578.00		684,578.00
View	444-80-3224	Office of Community and Positive Youth Development Named Appropriation-After School Programming for Youth	102,790.00	0.00		102,790.00
View	444-80-3680	Office of Community and Positive Youth Development Named Appropriation-Employment and Education Supports for Youth	0.00	0.00		0.00
Edit		All other federal expenditures		6,853,263.00		6,853,263.00
		Totals:	4,147,595.00	14,344,276.00	0.00	18,491,871.00

Please note the following:

- The CYEFR is pre-populated with programs based on existing State-issued awards in the CSFA. These programs cannot be removed. If no spending occurred in a program, leave the amounts at zero.
- If a program is missing, please click the "Add a Program" button and select the State agency and State program from the dropdown list provided.
- Any items in red must be fixed before the CYEFR can be marked complete.
- When finished updating the CYEFR, click the "Mark Complete" button and continue to the next step.

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	Provision of services to the public from named line GRF &/or FIF source (420-00-2725) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 500000.00
Federal Amount Expended	$ 0.00

Expended Amount	**Category**
500000.00	Expenditures for all budget lines for DCEO grants
500,000.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	Trade Adjustment Assistance Program - Formula (420-30-0074) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 0.00
Federal Amount Expended	$ 17736.00

Expended Amount	Category
17736.00	Expenditures for all budget lines for DCEO grants
17,736.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
ntee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	WIOA Formula Grants (420-30-0076) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 0.00
Federal Amount Expended	$ 3241424.00

Expended Amount	Category
3241424.00	Expenditures for all budget lines for DCEO grants
3,241,424.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Delete Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	WIOA National Dislocated Worker Grants (420-30-0080)
State Amount Expended	$ 0.00
Federal Amount Expended	$ 3787.00

Expended Amount	Category
3787.00	Expenditures for all budget lines for DCEO grants
3,787.00	**Total Direct Expended**

Cancel Delete Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	State Apprenticeship Expansion Program (420-30-3163) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 0.00
Federal Amount Expended	$ 104317.00

Expended Amount	Category
104317.00	Expenditures for all budget lines for DCEO grants
104,317.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	State Local Workforce Area Grants - Direct Appropriations (420-30-3299) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 196739.00
Federal Amount Expended	$ 0.00

Expended Amount	Category
196739.00	Expenditures for all budget lines for DCEO grants
196,739.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	Illinois Home Weatherization Assistance Program (IHWAP) (420-70-0087) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 181537.00
Federal Amount Expended	$ 855808.00

Expended Amount	Category
1037345.00	Expenditures for all budget lines for DCEO grants
1,037,345.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	Low-Income Home Energy Assistance (420-70-0090) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 3166529.00
Federal Amount Expended	$ 2583363.00

Expended Amount	Category
5749892.00	Expenditures for all budget lines for DCEO grants
5,749,892.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
ntee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Save

Agency	Department Of Commerce And Economic Opportunity (420)
Program	Community Services Block Grant (420-70-0091) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 0.00
Federal Amount Expended	$ 684578.00

Expended Amount	Category
684578.00	Expenditures for all budget lines for DCEO grants
684,578.00	**Total Direct Expended**

Cancel Save

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Cancel Save

Agency	Department Of Human Services (444)
Program	Office of Community and Positive Youth Development Named Appropriation-After School Programming for Youth (444-80-3224) *This program as added due to awards found in the CSFA. It cannot be removed.*
State Amount Expended	$ 102790.00
Federal Amount Expended	$ 0.00

Expended Amount	Category
0.00	Personal Services (Salaries and Wages)
0.00	Fringe Benefits
0.00	Travel
0.00	Equipment
0.00	Supplies
39350.00	Contractual Services
0.00	Consultant (Professional Services)
0.00	Construction
0.00	Occupancy - Rent and Utilities
0.00	Research and Development
0.00	Telecommunications

Expended Amount	Category
0.00	Training and Education
231.00	Direct Administrative Costs
0.00	Miscellaneous Costs
60500.00	Grant Exclusive Line Items
100,081.00	**Total Direct Expended**
2,709.00	Indirect Costs
102,790.00	**Total Amount Expended**

Cancel Save

WIPFLI

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*

St. Clair County Board
St. Clair County Intergovernmental Grants Department
Belleville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States 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 and each major fund of St. Clair County Intergovernmental Grants Department as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise St. Clair County Intergovernmental Grants Department's basic financial statements, and have issued our report thereon dated August 7, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Clair County Intergovernmental Grants Department'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 Intergovernmental Grants Department's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Clair County Intergovernmental Grants Department'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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Clair County Intergovernmental Grants Department'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. 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 St. Clair County Intergovernmental Grants Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Clair County Intergovernmental Grants Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

August 7, 2026
Madison, Wisconsin

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Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

St. Clair County Board
St. Clair County Intergovernmental Grants Department
Belleville, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Clair County Intergovernmental Grants Department's (a department of county government) compliance with the types of compliance requirements identified as subject to the audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of St. Clair County Intergovernmental Grants Department's major federal programs for the year ended December 31, 2025. St. Clair County Intergovernmental Grants Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, St. Clair County Intergovernmental Grants Department 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, 2025.

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; 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 Intergovernmental Grants Department 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 Intergovernmental Grants Department's compliance with the compliance requirements referred to above.

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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 Intergovernmental Grants Department'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 Intergovernmental Grants Department'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 Intergovernmental Grants Department'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 Intergovernmental Grants Department'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 Intergovernmental Grants Department'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 Intergovernmental Grants Department'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.

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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.

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.

Wipfli LLP

Wipfli LLP

August 7, 2026
Madison, Wisconsin

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St. Clair County
Intergovernmental Grants Department
Schedule of Findings and Questioned Costs
Year ended December 31, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified?	No
Significant deficiency identified?	None reported
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No

Identification of major federal program:

Name of Federal Major Program or Cluster	AL No.
Continuum of Care	14.267
WIOA Cluster	17.258, 17.259, 17.278
Community Services Block Grant	93.569

Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	$1,000,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None