

## Independent Auditors' Report on Supplementary Information

To the Board Chairman and Members of the County Board of  
Kane County, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements. We issued our report thereon dated July 29, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to the other auditors who audited the financial statements of the Forest Preserve District of Kane County, a discretely presented component unit, as described in our report on Kane County's financial statements.

The Consolidated Year-End Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Consolidated Year-End Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
July 29, 2024

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

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Add a Program

Certify & Submit

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<a href="#">View</a>	418-00-1310	Child Advocacy Centers	0	0	0	0
<a href="#">View</a>	420-00-1758	Site Improvements	0	0	0	0
<a href="#">View</a>	420-00-1771	Construction and/or Renovation to Buildings, Additions, or Structures	0	0	0	0
<a href="#">View</a>	420-00-1960	Site Improvements	0	0	0	0
<a href="#">View</a>	420-25-2973	Illinois Travel and Tourism Grant Program	0	0	0	0
<a href="#">View</a>	420-27-2645	Tourism Attractions & Festivals Grant Program	0	0	0	0
<a href="#">View</a>	420-27-2777	RISE Local and Regional Planning Grant Program	0	0	0	0
<a href="#">View</a>	420-30-0074	Trade Adjustment Assistance Program - Formula	0	124,435	0	124,435
<a href="#">View</a>	420-30-0076	WIOA Formula Grants	0	6,481,391	0	6,481,391
<a href="#">View</a>	420-30-3299	State Local Workforce Area Grants - Direct Appropriations	0	0	0	0
<a href="#">View</a>	444-26-1755	Illinois State Opioid Response (SOR) Grant	0	452,737	0	452,737
Totals:			18,910,094	30,368,558	198,889,613	248,168,265

<a href="#">View</a>	444-26-2486	Federal Discretionary Grants for Substance Use Disorders	0	0	0	0
<a href="#">View</a>	444-80-0496	Emergency Solutions Grant Program	0	180,055	0	180,055
<a href="#">View</a>	444-80-0661	MIECHV Home Visiting Program	0	106,217	0	106,217
<a href="#">View</a>	444-80-0960	Office of Adolescent Health - Tier 1B: Teen Pregnancy Prevention Program	0	8,539	0	8,539
<a href="#">View</a>	444-80-1251	All Our Kids Early Childhood Networks	0	77,299	0	77,299
<a href="#">View</a>	444-80-1270	Juvenile Justice Councils and Juvenile Justice Youth Serving Programs	0	19,637	0	19,637
<a href="#">View</a>	444-80-1675	Bureau of Maternal and Child Health- High Risk Infant Follow-Up/Healthworks	0	50,922	0	50,922
<a href="#">View</a>	444-80-2535	Family Case Management/High Risk Infant Follow-up	0	0	0	0
<a href="#">View</a>	444-80-3023	Greater Illinois Violence Prevention Council Coordinator (GI-VPCC)	0	0	0	0
<a href="#">View</a>	444-84-2889	IDHS Home Visiting	0	0	0	0
<a href="#">View</a>	444-84-2902	All Our Kids Early Childhood Networks	0	0	0	0
<a href="#">View</a>	478-00-0245	Child Support Enforcement	0	774,198	0	774,198
<a href="#">View</a>	482-00-0263	Public Health Emergency Preparedness	0	152,474	0	152,474
<a href="#">View</a>	482-00-0265	Cities Readiness Initiative	0	0	0	0
<a href="#">View</a>	482-00-0277	VFC Compliance	0	67,783	0	67,783
Totals:			18,910,094	30,368,558	198,889,613	248,168,265

<a href="#">View</a>	482-00-0901	Local Health Protection Grant & LHPG Opioid Overdose Prevention & LHPG TB Prevention	0	0	0	0
<a href="#">View</a>	482-00-0902	Tanning Program	0	0	0	0
<a href="#">View</a>	482-00-0904	Vector Surveillance and Control Grants & Tick Surveillance	0	53,146	0	53,146
<a href="#">View</a>	482-00-0911	Illinois Tobacco-Free Communities	0	0	0	0
<a href="#">View</a>	482-00-1034	Safe Drinking Water	0	8,275	0	8,275
<a href="#">View</a>	482-00-1583	Lead Poisoning Prevention and Response	0	0	0	0
<a href="#">View</a>	482-00-1734	Comprehensive Health Protection Grant	0	0	0	0
<a href="#">View</a>	482-00-2104	Local Health Department Overdoses Surveillance and Response Grant	0	0	0	0
<a href="#">View</a>	482-00-2406	COVID-19 Crisis Grant	0	0	0	0
<a href="#">View</a>	482-00-2528	COVID-19 Mass Vaccination Grant Program	0	0	0	0
<a href="#">View</a>	482-00-2803	COVID-19 Response Grant - 2022	0	0	0	0
<a href="#">View</a>	482-00-2839	ELC Confinement	0	401,136	0	401,136
<a href="#">View</a>	482-00-3087	COVID-19 Vaccination Grant	0	0	0	0
<a href="#">View</a>	482-00-3127	Strengthening Illinois Public Health Administration	0	0	0	0
<a href="#">View</a>	493-60-1652	NG9-1-1 Expenses Grant Program	0	0	0	0
Totals:			18,910,094	30,368,558	198,889,613	248,168,265

<a href="#">View</a>	494-00-0966	County Consolidated Program	1,618,275	0	0	1,618,275
<a href="#">View</a>	494-00-1004	Local Highway Safety Improvement Program	0	1,011	0	1,011
<a href="#">View</a>	494-00-1005	Local Federal Bridge Program	0	236,488	0	236,488
<a href="#">View</a>	494-00-1488	Motor Fuel Tax Program	8,090,058	0	0	8,090,058
<a href="#">View</a>	494-00-2356	Local REBUILD ILLNOIS Bond Program	9,201,761	0	0	9,201,761
<a href="#">View</a>	494-10-0343	State and Community Highway Safety/National Priority Safety Program	0	9,322	0	9,322
<a href="#">View</a>	494-42-0495	Local Surface Transportation Program	0	3,295	0	3,295
<a href="#">View</a>	546-00-1430	Residential Substance Abuse Treatment Act (RSAT)	0	0	0	0
<a href="#">View</a>	546-00-1705	Community Partnership for Deflection and Substance Use Disorder Treatment	0	0	0	0
<a href="#">View</a>	546-00-2094	Edward Byrne Memorial Justice Assistance Grant Program (JAG)	0	0	0	0
<a href="#">View</a>	546-00-2940	American Rescue Plan Act SFY23	0	0	0	0
<a href="#">View</a>	586-18-0406	School Breakfast Program	0	32,764	0	32,764
<a href="#">View</a>	586-18-0407	National School Lunch Program	0	66,990	0	66,990
<a href="#">View</a>	586-18-0520	Early Childhood Block Grant: Prevention Initiative 0-3	0	0	0	0
<a href="#">View</a>	588-40-0449	Hazard Mitigation Grant Program	0	0	0	0
Totals:			18,910,094	30,368,558	198,889,613	248,168,265

<a href="#">View</a>	588-40-0450	Emergency Management Performance Grants	0	98,832	0	98,832
<a href="#">View</a>		Other grant programs and activities		20,961,612	1,213,482	22,175,094
<a href="#">View</a>		All other costs not allocated			197,676,131	197,676,131
Totals:			18,910,094	30,368,558	198,889,613	248,168,265

**Please note the following:**

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".